

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See <http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

TABLE OF CONTENTS

INSTRUCTIONS

OBJECT CODE CHANGES CHART

OBJECT CLASS INDEX:

- AA. STATE EMPLOYEE COMPENSATION
- BB. EMPLOYEE RELATED EXPENSES
- CC. SPECIAL EMPLOYEE/CONTRACT EMPLOYEES
- DD. PENSION AND INSURANCE RELATED EXPENDITURES
- EE. ADMINISTRATIVE EXPENSES
- FF. FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES
- GG. ENERGY COSTS AND SPACE RENTAL EXPENSES
- HH. CONSULTANT CONTRACTS
- JJ. OPERATIONAL SERVICES
- KK. EQUIPMENT PURCHASE
- LL. EQUIPMENT Telp LEASE-PURCHASE, LEASE AND RENTAL,
MAINTENANCE AND REPAIR
- MM. PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN
SERVICES PROGRAMS
- NN. CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE
OF INFRASTRUCTURE AND LAND ACQUISITION
- PP. GRANTS AND SUBSIDIES
- RR. ENTITLEMENT PROGRAMS
- SS. DEBT PAYMENT
- TT. LOANS AND SPECIAL PAYMENTS
- 00. ALL OBJECT CODES

INDEX

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

INSTRUCTIONS

I. INTRODUCTION

The Office of the Comptroller (CTR) is required to establish a schedule of object classes and object codes pursuant to M.G.L. c. 29, § 27 to be used in all accounting for expenditures under the Massachusetts Management Accounting and Reporting System (MMARS). **This schedule is effective for FY2005 and forward.** The object codes contained in this Expenditure Classification Handbook indicate the types of goods and services for which Commonwealth funds are expended.

TYPE OF EXPENDITURE	OBJECT CLASS
EMPLOYEE COMPENSATION and RELATED COSTS	AA, BB, CC, DD
DEPARTMENT ADMINISTRATIVE COSTS & OPERATIONAL COSTS	EE, JJ
CONSULTANT SERVICES	HH, N01-14
PURCHASED CLIENT HUMAN & SOCIAL SERVICES and NON-HUMAN SERVICES	MM
EQUIPMENT PURCHASE, TELP, LEASE and RENTAL	KK, LL
FACILITY SUPPLIES and SERVICES	FF, GG
CONSTRUCTION/INFRASTRUCTURE COSTS	NN
GRANTS and SUBSIDIES	PP
ENTITLEMENT PROGRAMS	RR
DEBT SERVICE	SS
LOANS and SPECIAL PAYMENTS	TT

This Handbook includes the object code descriptions and instructions regarding the encumbering and expenditure of all funds. The object code descriptions are brief explanations of the goods and/or services for which funds are encumbered and expended. The object codes in this Handbook are used for all expenditures of the Commonwealth, regardless of whether the payment is to employees, contractors, individuals, recipients, beneficiaries, political sub-divisions or another department.

The Office of the Comptroller (CTR) has provided accurate primary legal authority, oversight department, agreement types, encumbrance/payment request documents and tax reporting requirements for each object code. **However, departments are responsible for full compliance with all applicable state and federal statutes, rules, regulations and requirements governing the expenditure of funds, regardless of whether or not specifically cited in this Handbook. Departments are advised to seek additional assistance from their legal and fiscal staffs.**

COMPTROLLER'S KNOWLEDGE CENTER

The Comptroller's Knowledge Center has been launched at <http://knowledgecenter.osc.state.ma.us/KC/Home.asp>. This web-based portal is intended to provide user support information, MMARS resources, and services for end-users. The CTR Knowledge Center is your "one-stop" information center for policies, procedures, MMARS support, e Learning, job aids, forms, and any other resources you need to conduct your departmental day-to-day business.

STATE FINANCE LAW REMINDER

State Finance Law requires that funding be in place before goods, services or other obligations can be requested or accepted from contractors, vendors, or employees. Specifically, under [M.G.L. c. 29, § 26](#); [M.G.L. c. 29, § 27](#); and [M.G.L. c. 29, § 29](#). Departments may not incur a liability for the Commonwealth in excess of their appropriation or allotments and the Comptroller may

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

not permit the disbursement (payment) or incurring of an obligation (encumbrance) by departments without a sufficient appropriation and allotment.

This means that a department cannot authorize performance to begin on a contract or amendment (including ISAs), or request or accept services (including regular or contract employee services), or goods, or other obligations in excess of approved appropriations and allotments or other legally available funds. Evidence of sufficient funding (appropriation and allotment) for most contracts is an approved encumbrance in MMARS fully supporting the contract maximum obligation (if applicable) or anticipated expenditures. State Finance Law requires that annual appropriations may be expended only for expenses for the same fiscal year. (See [M.G.L. c.29, § 12](#).) This means goods and/or services to be paid from current fiscal year appropriations must be received and accepted within that same fiscal year (July 1-June 30) (see [M.G.L. c. 4, § 7](#)).

See CTR Policy Chapters under Procurement and Contracts, including “State Finance Law and General Contract Requirements” on the [CTR Knowledge Center](#).

INTERIM BUDGETS

CTR and ANF will submit an Interim Budget request in the event that the GAA is not passed by the Legislature and signed by the Governor by July 1st. This will provide funding for the continuation of essential services across the Commonwealth. While no new programs or projects are supported as part of the Interim Budget, all routine business to carry out department missions is included (i.e., payrolls, client benefits, leases, goods and/or services).

Once departments are notified that the Interim Budget is signed, departments should proceed with routine business, including paying bills in 30 days. Departments are allowed to expend only funds from accounts that are in both the House and Senate Budgets. If there is a question about whether an account will be funded, the CFO should confer with ANF.

In addition to ensuring the availability of sufficient funding to support an expenditure, departments are responsible for determining the appropriate object code classification and requirements for any planned expenditure PRIOR to incurring an obligation. Departments unable to identify a particular expenditure by object class and object code, or having questions not addressed in these instructions, should contact CTR’s Procurement Unit or Legal Unit, for guidance.

The instruction section for each object code supports the use of the accounting system (MMARS) to monitor compliance with the rules and regulations. The instructions in this Handbook are the general rules for all departments.

II. OBJECT CLASS/OBJECT CODE DESCRIPTIONS

This handbook provides brief descriptions of the object codes in each object class (subsidiary). In addition, CTR has identified additional helpful information and requirements that may apply to each object code. This information includes primary legal authority, oversight department(s), agreement type; pre-encumbrance/encumbrance/payment request documents or methods, Incidental Purchase availability and tax reporting requirements, as follows:

- ❖ **PRIMARY LEGAL AUTHORITY** - The laws and regulations cited in this category are general guidance for each object code. Departments are responsible for ensuring legal compliance for all expenditures even though the citations may not be listed. Because departments are so diverse, a department may have a specific law or regulation that does not appear in this Handbook. In such cases, departments should consult with their legal staff. [Hyperlinks](#) to most legal authorities are found in Section III, below. **In addition to any legal authority cited here, all state departments in any branch of government are required to comply with state finance law which includes M.G.L. c. 29 and M.G.L. c. 7A, and includes regulations, policies and procedures issued by CTR related to state finance law compliance.**
- ❖ **OVERSIGHT DEPARTMENT** - A department that has the primary responsibility for overseeing the implementation of the rules and regulations for each object code is listed here. An attempt has been made to identify the correct department and, when there is more than one department, these appear in order of degree of oversight. If a department has a payroll or pending (PEND) approval, it will be listed as an oversight department. CTR is listed as the oversight department based upon the Comptroller’s authority to prescribe accounting rules and instructions for all state departments and the appropriate use of the state accounting system pursuant to [M.G.L. c. 7A, § 7](#), [M.G.L. c. 7A, § 8](#), [M.G.L. c. 7A, § 9](#) and [M.G.L. c. 29, § 31](#).

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- ❖ **AGREEMENT TYPE** - Many of the object codes require that obligations made by any department be supported by a written document. Some object codes require specific types of documents or contracts specified by the oversight department. The most common contract forms, the Commonwealth Terms and Conditions (T&C), the Commonwealth Terms and Conditions for Human and Social Services (T&C HSS) and the Standard Contract Form and Instructions (SCF) have been jointly issued by Executive Office of Administration and Finance (ANF), the Operational Services Division (OSD) and CTR. The T&C/SCF are the default forms to be used whenever law, regulation or policy does not specify another contract form. The T&C or T&C HSS are executed only once by a contractor and filed with CTR. Evidence of this will appear on the MMARS Vendor/Customer File. The T&C or T&C HSS is incorporated, by reference, into each Standard Contract Form. Executive (Level III) and Non-Executive (Level II) departments are required to use these standard forms. Exempt (Level I) departments that take advantage of MMARS document processing delegation are also required to use these standard forms. Exempt departments not participating in MMARS document delegation are encouraged to use the standard forms, but may use an alternative format provided the contract contains the minimum necessary contract information to enable CTR or other oversight entity to process the contract in (MMARS), and the contract meets state finance law requirements identified by CTR. [Hyperlinks](#) to forms are listed in Section III, below.
- ❖ **PRE-ENCUMBRANCE/ENCUMBRANCE/PAYMENT REQUEST** - Guidance has been provided regarding object codes and the type of MMARS document to be used for obligating funds and making payments. CTR will determine alternative procedures if circumstances warrant and if alternatives are available. The encumbrance policy for MMARS GAE encumbrance documents differs depending upon whether or not the object code is governed by M.G.L. Chapter 7, Section 22. If an object code is governed by M.G.L. c. 7, § 22, it is regulated by the OSD Incidental Purchasing rules. See section in [Incidental Purchases](#) below.
- ❖ **TAX FORMS** - CTR is the Tax Clearinghouse for all tax reporting forms using the Commonwealth's Federal Tax Identification Number (TIN). CTR is responsible for issuing W-2s for payroll payments paid through the Commonwealth's Central Payroll Systems. If a department disburses payroll expenditures from any other payroll system (e*mpac) it is the department's responsibility to issue W-2's in consultation with CTR.

CTR is also responsible for issuing 1099 Forms for certain expenditures identified by the Internal Revenue Service (IRS) and paid on MMARS using a specific object code. Every object code requiring tax reporting has been identified. If a department makes a payment from a delegated payment system or any mechanism, other than utilizing a specific vendor code on MMARS, the department is responsible for issuing the 1099 Form directly to the recipient(s). In these cases, the Commonwealth TIN may not be used and the department should submit 1099s direct to the IRS and DOR in accordance with directions from CTR. **NOTE:** In order for a 1099 Form to be issued, two criteria must be satisfied: 1.) The payment must be for a reportable expense; and 2.) The payment must be made to a reportable payee.
- ❖ **ELECTRONIC FUND TRANSFERS (EFT)** - The use of Electronic Funds Transfer (EFT) is the expected payment method for all vendors. This provides cost savings to both the Commonwealth and the vendors for banking fees. Remittance information from VendorWeb is the communications tool that works! The EFT Authorization Form is available for registration at www.mass.gov/Accountg/Comptroller_forms.html. All remittance advice information that appears with a check is also sent with the EFT. Many banks provide a hard copy of the "electronic remittance advice", if requested by the vendor. Departments may want to recommend that a vendor inquire as to the availability of this information from the bank. As an alternative, payment information is available on VendorWeb www.mass.gov/massfinance. The information provided from MMARS references payments by Vendor Invoice Number (formerly Payment Reference Number), Related Data and Text and appears in that order on the remittance advice. The Vendor Invoice Number is the primary communication field on the remittance advice (both electronic and paper). In MMARS, this number has been expanded to 30 characters and must be unique for each payment made to a vendor/customer. As part of a department's opening activities, it is encouraged that a department review its procedures for establishing Vendor Invoice numbers. Where possible, vendors should be consulted prior to a change in the basic data or format of the vendor invoice number.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

III. OTHER KEY INFORMATION RELATED TO DEPARTMENT EXPENDITURES

DEPARTMENT HEAD SIGNATURE AUTHORIZATION AND MMARS SECURITY

MMARS security will be based on roles that users will perform in the system. Three levels have been created, *user level*, *administrator level*, and *administrator authorized signatory*. Only those with an administrator level role will be able to process documents to FINAL (“DONE”) status. Anyone who logs on with MMARS security agrees that they will be responsible for all actions under their UAID and agrees to comply with Comptroller policies and procedures and other applicable law and regulation. Security Officers should have finalized the roles for all users in the department. Department Heads must certify this new security before security is turned on.

CTR has aligned Electronic Security with Department Head Signature Authorization (DHSA) beginning in fiscal year 2005 in order to take advantage of electronic signatures for MMARS processing. Every MMARS action must be confirmed/authorized by the department head or an authorized signatory. Department Head authorization can be accomplished in one of two ways:

- **Administrator Security with DHSA.** If the employee (Administrator - system processor) who submits a document to final status is a department head authorized signatory, the data in the MMARS system will be sufficient documentation. What appears in MMARS will be the record copy of the document.
 - ***Recording Doc Id on all supporting documentation.*** Since there is no paper copy required for the MMARS document the department will be required to include the MMARS document Identification number (Doc ID) on all supporting documentation to “match” the supporting documentation with the electronic record of the MMARS document which will reside on MMARS. Recording the doc id on all supporting documentation can be accomplished by entry of the MMARS doc id on the first page of the supporting documentation, or by entering the doc id on a MMARS **document Authorization/Records Management Form** which will act as the cover sheet to the supporting documentation for records management purposes.
- **Administrator Security without DHSA.** If the employee (Administrator - system processor) who will be submitting a document to final status is not a department head authorized signatory, the Administrator must obtain a live (“wet”) signature from an authorized signatory approving the document ***PRIOR*** to submitting the document to final status in MMARS.
 - ***Review of document and supporting documentation.*** Since a department head is required to authorize the official record of a MMARS document, which is what **actually appears in the MMARS system**, departments must ensure that whoever authorizes the document has reviewed the document and related supporting documentation prior to authorization.
 - ***Written authorization.*** The written authorization may appear on a screen-print of the document as entered and validated, but prior to final submission, or on a **MMARS document Authorization/Records Management Form** prescribed by CTR, to capture the prior authorization for documents.
 - ***Filing of authorization with supporting documentation.*** Authorization documentation must be kept on file at the Department along with the record copy of other supporting documentation related to the MMARS document. See **Records Management** below.

ELECTRONIC SIGNATURE

Electronic signatures are limited to MMARS documents and may **NOT** be used for underlying supporting documentation (such as contract or procurement documents). This restriction does not apply to Requests For Responses (RFRs) or Responses, which are maintained electronically on Comm-PASS, provided the related contract documents and attachments, have “wet” signatures. . Although state law authorizes electronic signatures, the Commonwealth is in the process of developing standards for using electronic signatures, which will be issued by the Supervisor of Public Records and the Records Conservation Board in cooperation with the Information Technology Division (ITD) and guidance from CTR.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

What appears in the MMARS system will be considered the “official record” or “record copy” of fiscal activities and will supersede paper or other formats of the same information. Departments must remember that MMARS is an accounting system, used to record and report on fiscal activities. Therefore, it is imperative that everything entered into MMARS is verified as accurate and complete, since departments will be audited based upon what appears in MMARS, not paper backups of MMARS documents.

When a Department electronically submits a document to final status in MMARS, the department head is certifying to the Comptroller that the individual, on behalf of the department head, understands that their UAID (universal access identification) is being recorded for any entries made in the MMARS system **and that** that individual certifies under the pains and penalties of perjury that:

- it is their intent to attach an electronic signature approval and date to the MMARS document, **and that**
- they are either an authorized signatory of the department head who is authorized to approve the MMARS document as part of the Department Internal Control Plan, **OR**
- that the document they are processing and any supporting documentation have been approved by an authorized signatory of the Department head, secretariat and any other required prior approval (including secretariat signoff if required) and a copy of these approvals are available at the Department referencing the MMARS document number, **and that**
- any expenditure or other obligation is supported by sufficient available legislatively authorized funds and is in accordance with the Department’s enabling legislation and funding authority; **and that**
- the MMARS document and any underlying supporting documentation are accurate and complete and comply with all applicable general and special laws, regulations and policies including public record retention and disposal requirements.

The fact that the MMARS system “allows” a document to be processed to final status does not mean that the document is automatically legal, in compliance with legislative or funding authority, or properly authorized by a department head. Therefore, staff must be trained that merely finding a systemic way to process a document to final status is insufficient, and that they will be held responsible and accountable for all activity under their UAID. Individuals unsure of proper processing or required approvals have an obligation to obtain guidance and approvals from their Chief Fiscal Officer prior to processing a document to final status.

Individuals who are granted electronic security access to submit MMARS documents to “final” status are capable of incurring legal obligations and making expenditures of department funds that will be binding upon the department. Since documents submitted to final status will be considered electronically approved by the department head, a department will be responsible for all actions made by any individual provided with electronic approval security, and may not later claim that an individual was not authorized to approve an expenditure, obligation, transfer or payment.

DEPARTMENT LIAISONS/KEY APPOINTMENTS

CTR maintains a database of individuals, formally appointed by a Department Head, who are responsible for the department’s compliance with various aspects of state finance law. CTR uses this database to communicate information and relies on these individuals as the knowledge base of the departments in their areas of expertise. These individuals are *appointments* by the department head with very specific duties. The duties of these individuals have been clarified. Please check the policy found at http://www.state.ma.us/osc/Accountg/Comptroller_forms/DeptKeyPersonUpdate.doc to review these responsibilities. We recommend that the Security Officer be responsible for managing DHSA approvals prior to giving security access.

The Internal Control Officer should be responsible for ensuring that the DHSA, NewMMARS security, and Key Appointments are up to date, both at the department and at the Comptroller’s Office. These responsibilities are vital for maintaining the series of reliances CTR uses to approve the warrant. During this transition period to NewMMARS and with staff turnover, it is critical that departments notify CTR promptly of any changes so that we can accurately communicate information to your department.

Department Head
Chief Fiscal Officer (CFO)
Internal Control Officer
MMARS/NewMMARS Liaison
General Counsel

Payroll Director
Security Officer
GAAP Liaison
Single Audit Liaison

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

In FY2005, the duties of some of these individuals will change. Department Heads should review the list of personnel who coordinate policy and procedures on their behalf and reappoint individuals to these roles. Please review the current list within your department and forward any changes. For a description of the responsibilities of each individual, go to http://www.state.ma.us/osc/Accountg/Comptroller_forms/DeptKeyPersonUpdate.doc. Each individual listed requires access to the Internet in order to retrieve and process documents and information posted by the Office of the Comptroller.

CONTRACT ENCUMBRANCES CONSIDERED “COMMODITY-BASED ENCUMBRANCES”

Under MMARS the term “commodity” applies to *both* goods *and* services. Goods include but are not limited to any articles of trade, items, products, supplies, information technology resources, automated data processing and telecommunication hardware, software and systems. Services include but are not limited to furnishing of time, labor, effort, specialized skills by a contractor including operational, professional, maintenance, consultant, maintenance and repair, non-professional and human and social services.

The contract related MMARS documents are considered “Commodity-based” documents and are the only MMARS documents with a “commodity” line. These documents require a commodity code. The encumbrance and payment documents include:

- ❖ **RQS (Standard Requisition)** - a pre-encumbrance for the CT, RPO and PC, which can be used to reserve funds prior to encumbering.
- ❖ **CT (Contract)** – encumbrance for contracts for services, leases that are less than 6 months and construction.
- ❖ **PC (Commodity Purchase Order)** – encumbrance for contracts for commodities that are “goods”.
 - **PRC (Payment Request Document)** – the payment document for the CT, PC and the RPO (manual payment).
- ❖ **RPO (Recurring Payment Order)** – encumbrance for recurring payments. The RPO is required for all space leases (Object Code G01), all TELP object codes (L01-L13), all operating and capital leases longer than 6 months (L21-L33), ready payments (human and social service payments under [815 CMR 3.00](#)), maintenance contracts and other contracts with scheduled payments.
 - **PRM (Payment Request Matching Document)** – the payment document for the RPO which is system (automatically) generated.

Non-Commodity Based Encumbrances

Non-commodity based encumbrances reserves funds for any reimbursements to employee related expenses, pension and insurance related expenses, postage, subscriptions and memberships, advertising expenses, fees, fines, licenses, and permits, confidential investigation expenses, donations, exhibits/displays, electricity, sewage disposal, water, natural gas, *incidental purchases and other expenditures that do not require a procurement and contract*. The encumbrance and payment documents include:

- ❖ **GAP (General Accounting Pre-Encumbrance)** – encumbrance to reserve funds prior to encumbering a GAE, with the exception of incidental purchase object codes.
- ❖ **GAE (General Accounting Encumbrance)** – encumbrance for obligations not requiring a procurement and contract, including incidental purchases.
 - **GAX (Generate Accounting Expense Expenditure)** – the payment document for non-incidental purchase payments encumbered with a GAE.
 - **INP (Incidental Payment Document)** – the payment document for incidental purchase payments encumbered with a GAE.

Departments should refer to this **Handbook** for details on which encumbrances are available for selected object codes. For additional guidance related to MMARS documents see Policy Chapter “**Contracts – Encumbrance Management**” and Policy Chapters under “**Accounts Payable**” for payments.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

MMARS DOCUMENT PROCESSING DELEGATION

In an effort to balance efficiency and appropriate levels of oversight control, CTR and OSD extend the offer of MMARS document processing delegation to all departments that demonstrate compliance with state finance law and procurement laws. Delegation means that a department will have more authority and responsibility in processing financial Documents and filing contracts. Increased authority includes the ability to:

- Process encumbrance documents up to a certain dollar limit within the department.
- Make incidental purchases up to a certain dollar limit without a procurement process or contract.
- Eliminate individual payments up to a certain dollar limit by using the Commonwealth's credit card.

Increased responsibility includes creating and maintaining a management environment that:

- Provides the appropriate level of review and approval of encumbrance Documents processed within the departments.
- Provides for the records management of the contract documents, as the department now maintains the record copy of the contract, which is a public document and must be made available upon request.
- Provides a framework to achieve best value for incidental purchases without a structured procurement or contract.
- Trusts and empowers employees to use Commonwealth credit cards for Commonwealth business, thus eliminating multiple processes for incidental documents.

In order to streamline the Commonwealth's procurement process for goods and/or services, and grants, departments have been classified into one of three levels based on their governing statute and Procurement Laws: Level I-Exempt; Level II-Non-Executive, and Level III-Executive. Regardless of a department's procurement level, **all departments** must comply with state finance law and Comptroller policies and regulations. See the policy chapter under Contracts – Department Procurement Levels and Contracts – Goods and/or Services in the CTR Knowledge Center.

INCIDENTAL PURCHASES

Incidental Purchases are authorized under object codes governed by M.G.L. Chapter 7, Section 22. Incidental Purchases are one-time, unanticipated, non-recurring purchases of goods or services that are not available from a Statewide Contract. Executive (Level III) and any other department that follows 801 CMR 21.00 for its internal procurement policy must comply with the incidental purchase requirements outlined in the “*Commonwealth Procurement Policies and Procedures Handbook*” and the “*Incidental Purchase Quick Reference Guide*” (See Section III, below for [Hyperlinks](#) to these documents.)

Non-Executive (Level II) and Exempt (Level I) departments that do not follow 801 CMR 21.00 must have written internal Incidental Purchase procedures and comply with CTR policies and procedures for incidental purchases. These require that all Incidental Purchases will follow the same “one-time, non-recurring” use and dollar threshold restrictions set for Incidental Purchases for Executive departments. However, Level I and II departments can identify the types of goods and/or services eligible for Incidental Purchases, and the departments will not be required to use Statewide Contracts first if available for the type of performance required. Incidental Purchases do not require a competitive procurement or contract. The vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of goods or services (performance that recurs annually) are not Incidental Purchases and must be procured using a competitive procurement.

The GAE/INP document is the encumbrance for Incidental Purchases, although no encumbrance is necessary. If a department chooses to encumber funds using a CT or GAE/GAX document for incidental purchases, then a Standard Contract Form and Commonwealth Terms and Conditions must also be completed and retained in the department's procurement file.

STATEWIDE CONTRACTS

Statewide Contracts are procured by OSD Procurement Management Teams on behalf of the Commonwealth. These procurements are conducted using 801 CMR 21.00 – a process that uses the best value philosophy and standard guidelines, including an evaluation process and performance measures. The process and results are documented in a procurement file. See [Hyperlinks](#) section below for link to the current Statewide Contract.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

Departments that follow 801 CMR 21.00 are required to use Statewide Contracts, irrespective of the dollar amount of the purchase, unless the Statewide Contract does not meet the department's specific needs. The **Commonwealth of Massachusetts Purchase Order for Goods and/or Services** may be used to confirm the selection of equipment or services from Statewide Contracts. An Incidental Purchase may only be done if the purchase is not available under an existing Statewide Contract. If a Statewide Contract does not meet the department's needs, the department should document why the Statewide Contract could not be used. This documentation should be included in the procurement file for Quality Assurance and audit purposes.

DETERMINATION OF EMPLOYEE WORK STATUS (IRS FORM SS-8)

When a department plans to contract with an individual, the department must perform the IRS SS-8 test on the anticipated scope of performance for the contract. If the scope of performance determined that this is an employee/employer relationship, the department may hire an individual as a contract employee through its regular recruitment process for other employees. The vehicle used for payment must be either HR/CMS or e*mpac. **For contract employees, the Commonwealth Terms and Conditions and the Standard Contract Form must be executed.** See Comptroller Payroll Policies for additional information regarding the SS-8 test and payment of contract employees. See also "Contractor Payroll" section below.

If the IRS SS-8 test indicates an "independent contractor" relationship, the department must complete RFR procurement under the **applicable procurement requirements governing department service contracts (e.g., 801 CMR 21.00, M.G.L. c. 7, s. 22 and the Procurement Policies and Procedures Handbook for Executive Departments)**. Independent contractors are compensated through a Payment Request for Commodity (PRC). Further guidance on procurement of contractors can be found in the [Commonwealth Policies and Procurement Handbook](#).

CONTRACTOR PAYROLL

All contract employees have been consolidated into the CC object class (subsidiary) and will be paid through HR/CMS and e*mpac. Contract employees may not be consultants. [M.G.L. c. 29, § 29A](#) applies only to "non-employees" and, therefore, does not apply to contract employees.

Departments will no longer encumber funds for contract employees. The contract requirement for having a Commonwealth Terms & Conditions and a valid Standard Contract Form executed by the department and the contract employee remain unchanged. For upcoming fiscal year performance, a Standard Contract Form or the Standard Contract Amendment Form must be executed for multi-fiscal years, or if ending this fiscal year, must be executed no later than June 30th of this fiscal year.

Contract employee pay will be subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. LCM Labor History and CIW reports can be used to track contract employees' payroll expenses.

VENDORWEB

Vendors can view their scheduled payments and payment history by logging on VendorWeb. On-line you'll find the tentative scheduled payment date or the actual payment date, payment number, vendor invoice number, contract number, line amount, any associated text information and the department making the payment. VendorWeb is located at <http://massfinance.state.ma.us>.

The VendorWeb application was created to help the Commonwealth's vendors get their payment information free and easily. Vendors access VendorWeb with their Commonwealth VC code or TIN. Vendors can view or download information for payments made and payments scheduled in old and new MMARS to be paid. Payment information can be generated using date ranges and can be sorted by a selected department or by payment from all departments.

QUALITY ASSURANCE

The Quality Assurance Program is a collaborative effort between CTR and OSD. The objective of the Quality Assurance Program is to support departments that participate in document delegation. Delegations offers departments the authority to process high volume/low risk documents, process incidental purchases within a delegated dollar limit and provide the opportunity to use a credit

card for making payments. The Quality Assurance Team will monitor and assist departments to ensure compliance with state

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

finance law and procurement laws.

RECORDS MANAGEMENT

Pursuant to 815 CMR 10:00 Records Management of Bills, Vouchers and Contracts, departments have been designated the “keeper” of all record copies of contracts and supporting documentation. This policy governs *all* contracts, grants, Interdepartmental Service Agreements (ISAs) and amendments, which use the BGCN/BGCS, IE, CT, RPO, PC, GAE, or RQS/GAP MMARS encumbrance and the following supporting payment request documents: PRC, PRM, GAX, INP & IET documents, or any other document necessary to process a contract.

Records Management includes maintaining the complete original “record copy” of a document for the required retention period and then archiving the document in accordance with the records retention schedule published by the Records Conservation Board of the Secretary of State’s Office (SEC).

The only exceptions to this policy include original record copies of W-9 Forms, Commonwealth Terms and Conditions, Commonwealth Terms and Conditions for Human and Social Services and Electronic Fund Transfer (EFT) Authorization forms which must continue to be submitted to CTR to register a vendor.

III. HYPERLINKS TO LEGAL AUTHORITIES, FORMS, POLICIES AND RELATED RESOURCES

The following is a listing of hyperlinks to various legal citations, forms, policies and other resources that are cited in this Handbook or provide helpful information to departments when making expenditures. This listing is not exhaustive. Pressing the "Alt" and "F9" keys while in the Microsoft® Word version of this document will display the full text of hyperlinks which can be copied and pasted or typed into your Internet browser address field if you can not connect directly to the Internet by clicking on a hyperlink. Hyperlinks to legal requirements such as statutes and regulations are links to unofficial versions of these documents. While reasonable efforts have been made to assure the accuracy of the data provided, departments should consult with their legal counsel and chief fiscal officers to ensure compliance with all legal and fiscal requirements. **PLEASE NOTE THAT NOT ALL APPLICABLE LAWS HAVE BEEN CITED IN THIS DOCUMENT.**

[Administrative Bulletins](#)

[Affirmative Market Program](#)

[Attorney General Review Form for Attorneys Providing Legal Services](#)

[Code of Massachusetts Regulations \(Partial listing – Commonwealth website\)](#)

[Code of Massachusetts Regulations \(Partial listing by Mass Trial Court Libraries\)](#)

[Code of Massachusetts Regulations \(Secretary of State site\)](#)

[801 CMR 21.00 \(Procurement of Commodity and Service Procurements, Including Human and Social Services\); 808 CMR 1.00 \(Compliance, Reporting and Auditing for Human and Social Services\)](#)

[Commonwealth of Massachusetts Website](#)

[Commonwealth Procurement Policies and Procedures Handbook](#)

[Comptroller Contract Review Form](#)

[Comptroller Regulations 815 CMR 2.00-10.00](#)

[Contract Duration Appendix](#)

[Department Key State Finance Law Contacts](#)

[Expenditure Classification Handbook](#)

[Federal Debarment List](#)

[Guidelines for Material Changes in Contractor Identity](#)

[Incidental Purchasing Quick Reference](#)

[IRS Forms and Publications](#)

[Legislative Home Page with FY GAA and Bills](#)

[Massachusetts General Laws \(Click on “link to particular Chapter and Section” to locate “M.G.L.” cites\)](#)

[M.G.L. c. 29, s. 29A; M.G.L. c. 29, s. 29B](#)

[M.G.L. s. 7, M.G.L. c. 30, s. 51; M.G.L. c. 30, s. 52](#)

[M.G.L. c. 7A; M.G.L. c. 29](#)

[Massachusetts Executive Orders](#)

[OSD Discussions \(News\)](#)

[OSD Memos](#)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

[OSD Purchased Services Homepage](#)

[Statewide Contract Listing](#)

[Tax Exempt Lease Purchase \(TELP\) Financial Handbook](#)

[Use of Procurement by Single or Multiple departments](#)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

FY2005 Object Code Changes

All Object Codes have been modified to reflect NewMMARS document requirements. This chart illustrates any additions, deletions or other modifications to object codes. Please note: Payments for state and contracted employees may **only** be made in Object Classes AA, BB, CC and DD. The HH, JJ and NN Object Classes may **not** be utilized for state and contracted employees. Insignificant changes have not been included in this chart.

OBJECT CODE:	NEW	DELETED	MODIFIED
A75 PAYROLL ADVANCE	X		
B09 EMPLOYEE RECOGNITION CHARGEBACK		X	
B75 ADVANCES: EMPLOYEE RELATED EXPENSES	X		
B89 NON-TAX PAYMENTS FOR REIMBURSEMENTS TO DECEASED EMPLOYEES		X	
B91 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE NON-TAX	X		
B92 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE TAX	X		
C02 CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS		X	
C06 CONTRACTED TEACHING ASSISTANTS, RESEARCH ASSISTANTS, MEDICAL AND NURSING STUDENTS		X	
C08 CONTRACTED PROFESSIONAL INTERNSHIPS		X	
C21 FINANCIAL SERVICES	X		
C22 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES	X		
C23 MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES	X		
C24 DESIGN, EDITORIAL AND COMMUNICATION SERVICES	X		
C25 HEALTHCARE SERVICES	X		
C26 LEGAL AND SAFETY SERVICES	X		
C27 VOLUNTEER SERVICES	X		
C28 EDUCATION, TRAINING AND BOARD MEMBERSHIP SERVICES	X		
C29 AUXILIARY SERVICES	X		
C30 BUILDING, CONSTRUCTION AND MAINTENANCE SERVICES	X		
C31 NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES	X		
C32 INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES	X		
C33 CONSCRIPT SERVICES (INSTITUTIONALIZED RESIDENT WAGES)	X		
C75 ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES	X		
D75 ADVANCES: PENSION AND INSURANCE RELATED EXPENDITURES	X		
E12 SUBSCRIPTIONS, MEMBERSHIPS AND LICENSING FEES			X

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE:	NEW	DELETED	MODIFIED
E17 NON-TORT, NON-EMPLOYMENT RELATED DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS		X	
E22 TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS, INCLUDING RESERVATION FEES			X
E26 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR CHARGEBACK		X	
E41 OUT-OF-STATE TRAVEL ON BEHALF OF STATE EMPLOYEES	X		
E42 IN-STATE TRAVEL AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES	X		
E43 JOB RELATED TUITION ON BEHALF OF STATE EMPLOYEES	X		
E50 SETTLEMENTS AND JUDGMENTS- TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT- CLAIMANT SOLE PAYEE	X		
E51 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS- TAX REPORTABLE TO CLAIMANT- CLAIMANT AND ATTORNEY CO-PAYEES	X		
E52 EMPLOYEE SETTLEMENTS AND JUDGMENTS- LIMITED TO CERTAIN TAX REPORTABLE DAMAGES TO CURRENT EMPLOYEE CLAIMANT- CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE	X		
E53 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS- NOT TAX REPORTABLE TO CLAIMANT- CLAIMANT SOLE PAYEE	X		
E54 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS- NOT TAX REPORTABLE TO CLAIMANT- CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE	X		
E55 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS- NOT TAX REPORTABLE TO CLAIMANT- CLAIMANT AND 3 RD PARTY CO-PAYEES, OR 3 RD PARTY SOLE PAYEE	X		
E75 ADVANCES: ADMINISTRATIVE EXPENSES	X		
G09 SPACE USE EXPENDITURE REIMBURSEMENT		X	
GG1 NATURAL GAS SUPPLY	X		
GG3 ELECTRICITY SUPPLY	X		
J30 NATIONAL GUARD		X	
J75 ADVANCES: OPERATIONAL SERVICES	X		
N28 DAMAGE CLAIMS, SETTLEMENTS AND JUDGMENTS		X	
N94 HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS- TAX REPORTABLE TO CLAIMANT- CLAIMANT SOLE PAYEE	X		
R75 ADVANCES: ENTITLEMENT PROGRAMS	X		
R76 ADVANCES: ENTITLEMENT PROGRAMS (DOR ONLY)	X		
R77 ADVANCES: MEDICAL ASSISTANCE	X		

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS AA. STATE EMPLOYEE COMPENSATION

Covered Expenditures: This object class includes compensation for state employees in authorized positions. Compensation includes regular salary, overtime and other financial benefits.

Requirements: *All expenditures from this object class must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e*mpac) and are governed by the Fair Labor Standards Act (FLSA).* Most departments are subject to the rules and regulations of the Human Resources Division (HRD) for compensation payments. In order to receive payments through this object class, the employee must be in an authorized position. Departments which are not subject to the Human Resource Division (HRD) regulations for personnel classification, such as the Legislature, Judiciary, State Treasurer, State Auditor, State Secretary, Attorney General, District Attorneys, Sheriffs, Higher Education, Independent Commissions and Boards, will be governed by applicable enabling statutes, collective bargaining agreements, personnel policies and Federal laws.

Expenditures Not Covered: This object class does not include employee reimbursements or payments for job related activities (see Object Class BB).

A01 SALARIES: REGULAR - Salaries for authorized positions. See A02 for Excess Quota positions, A03 for Seasonal positions, A04 for Sick Leave positions and A05 for Commission and Board Members. One or more persons may occupy these positions. These positions are scheduled through HRD for Executive departments.

Legal Authority: M.G.L. c. 30, § 1, §§ 45-50, § 21, § 22, § 24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, § 1, §§ 31-31D; M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Form: W-2

A02 SALARIES: EXCESS QUOTA POSITIONS - Positions authorized for a fiscal year, as required, to address emergencies. These positions are scheduled through HRD for Executive departments.

Legal Authority: M.G.L. c. 30, § 45; M.G.L. c. 31, § 31; M.G.L. c. 7, §§ 4J, 28; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A03 SALARIES: SEASONAL POSITIONS - Positions authorized for seasonal employment during the year. These positions are for a limited duration. Includes ninety (90) day appointments. These positions are scheduled for Executive departments through HRD.

Legal Authority: M.G.L. c. 31, § 1, § 48; M.G.L. c. 74, § 42O; M.G.L. c. 75 § 14; M.G.L. c. 73, § 16; M.G.L. c. 7, §§ 4J, 28; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

A04 SALARIES: SICK LEAVE POSITIONS - Positions authorized for the replacement of employees on an approved, extended, sick leave with pay. The salary expenditure authorization is terminated upon the return of the incumbent employee and/or termination of the approved leave. These positions must be approved by HRD for Executive departments.

Legal Authority: M.G.L. c. 7, §§ 4J, 28; M.G.L. c. 31, § 31; M.G.L. c. 150E; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A05 SALARIES: COMMISSION AND/OR BOARD MEMBER POSITIONS - A fixed salary payment to individuals serving on commissions and or boards. These positions are authorized in the enabling statute of a department. If there is not an authorized position, these individuals must be paid from C28.

Legal Authority: M.G.L. c. 6; § 17; M.G.L. c. 13; M.G.L. c. 29, § 27; M.G.L. c. 7, § 4J, § 28; Authorizing Legislation; CTR Payroll Expenditure Manual and Payroll Memos; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A06 STAND-BY PAY - Payments to employees for fulfilling "stand-by" or "on-call" obligations or duties.

Legal Authority: M.G.L. c. 149; M.G.L. c. 30, § 45-50; M.G.L. c.30, § 24A, § 24C; M.G.L. c. 150E; M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A07 SHIFT DIFFERENTIAL PAY - Payments of salary differential to persons employed in certain collective bargaining units, or for performing duties outside of their regular work schedule. **Comments:** Usually in operations that function 24 hours per day.

Legal Authority: M.G.L. c. 149; M.G.L. c. 150E; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A08 OVERTIME PAY - Payments to employees for work beyond their regular hours.

Legal Authority: M.G.L. c. 30, § 46G; M.G.L. c. 149, §§ 30-33C; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

A09 ROLL CALL PAY - Payments to employees for standing roll call before a shift according to collective bargaining agreements.

Legal Authority: M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A10 HOLIDAY PAY - Extra compensation for services performed on legal holidays specified by statute or regulation.

Legal Authority: M.G.L. c. 30, §§ 45-50, § 21, § 22, § 24A-25; M.G.L. c. 31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, §§ 31-31D; M.G.L. c. 7, §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A11 EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS - No payments may be made using this object code without prior approval by CTR Legal Unit of use of this object code. Departments must follow 815 CMR 5.00 and CTR policies and procedures for processing Settlements and Judgments when using this object code. Employment-related claims include any claim for damages arising out of an individual's employment by the Commonwealth, including but not limited to awards of back pay for improper termination, lump sum awards, discrimination claims, emotional distress, attorneys fees and costs. This object code does not include retroactive salary adjustments, unpaid regular time, periodic collective bargaining agreement increases, or any other payment adjustments that are not the result of a claim or lawsuit filed against the department that results in a court judgment, administrative order or settlement agreement. Includes payments to both current and former employees. Most payments will be considered earned income (wages) and are subject to tax withholdings prior to payment with the exception of attorneys' fees, costs and interest are included in gross income, but are not subject to tax withholdings prior to payment. With limited exceptions all employment-related settlements and judgments must be processed through HR/CMS using appropriate earnings codes designated by CTR. See E53, E54 and E55 for non-employment related claims that are not tax reportable to claimant. See E52 for attorneys fees awarded to attorney of a current employee. See E29 for interest payments that must be paid separately from damages under MMARS. W-9 for attorney required if not already registered on vendor/customer file.

Legal Authority: 815 CMR 5.00; M.G.L. c. 7, §§4J, 28; Settlements and Judgments; Collective Bargaining Agreement; CTR Payroll Policies
Oversight Department: AGO, HRD, CTR
Agreement Type: Original or Certified copy of Settlement or Judgment; Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2; CTR issues manual 1099-MISC to attorney (Box 14) or 3rd party (Box 3) if applicable

A12 SICK-LEAVE BUY BACK - Payments to eligible employees upon retirement. These are based on a percentage of accrued sick time.

Legal Authority: M.G.L. c. 29, § 31A; M.G.L. c. 32; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

A13 VACATION-IN-LIEU - Payments to eligible employees upon retirement or termination based on accrued vacation time.

Legal Authority: M.G.L. c. 29, § 31A; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A14 BONUS PAY AND AWARDS - Additional payments to employees, e.g., longevity payments, merit pay and monetary awards.

Legal Authority: M.G.L. c. 30, § 45-50, § 21, § 22, § 24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29, § 1, § 31-31D; M.G.L. c. 7, § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A15 RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION - Additional compensation to faculty members at institutions of Higher Education for work performed outside of their normal tour of duty. **Comments:** Restricted to Higher Education departments only.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: RGT, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A16 PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION PERSONNEL - Payments and reimbursements to faculty and management for professional development items under collective bargaining agreements. **Comments:** Restricted to Higher Education departments only.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department: RGT, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

A20 POLICE DETAIL - Payments to State Police (uniformed employees) for performing a paid detail during off-duty hours. This includes duties for both the Commonwealth and the private sector.

Legal Authority: M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies
Oversight Department: HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

A21 PAYMENTS FOR DECEASED EMPLOYEES – Payments to be paid to an employee’s designated beneficiary on file at the State Board of Retirement for an employee after his/her death. If there are no designated beneficiaries on file, payments are to be made to the employee’s estate.

Legal Authority: I.R.S. Rev. Rul. 71-525-CB 1971-2, 356; M.G.L. c. 7A, Section 3, 7, 8; M.G.L. c. 29, Section 31A, 31D, Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies
Oversight Department: TRE, HRD, CTR
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2 and/or 1099 MISC

A75 ADVANCES PAYROLL – STATE EMPLOYEE COMPENSATION – Used to encumber and close advances in the AA Object Class.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: CTR, TRE
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: None

A90 OPERATING TRANSFER - State Employee Compensation.

Legal Authority: Authorizing Legislation; 815 CMR 6.00; CTR Payroll Policies
Oversight Department: CTR
Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS BB. EMPLOYEE RELATED EXPENSES

Covered Expenditures: This object class includes reimbursements and payments to employees for job related expenses only.

Requirements: Payments must relate directly to job related activities for employees. **All employee compensation including reimbursements must be paid through one of the two state payroll systems (HR/CMS or e*mpac – UMASS Payroll System).**

Expenditures Not Covered: This object class does not include pension and insurance related payments (see Object Class DD).

B01 OUT OF STATE TRAVEL - OTHER – Payments to employees for approved travel expenses. For use when destination is outside the Commonwealth of Massachusetts. For all expenses, except airfare and hotel/lodging. For payments to vendors, see E41.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

BB1 OUT OF STATE TRAVEL - AIRFARE - Payments to employees for approved airfare expenses. For use when destination is outside the Commonwealth of Massachusetts. For payments to vendors, see E41.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

B1B OUT OF STATE TRAVEL - HOTEL/LODGING – Payments to employees for approved hotel/lodging expenses. For use when destination is outside the Commonwealth of Massachusetts. For payments to vendors, see E41.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

B02 IN-STATE TRAVEL – Payments to employees for approved travel expenses. For use when travel is restricted to within the Commonwealth of Massachusetts. For payments to vendors, see E42.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

B03 OVERTIME MEALS - Reimbursement or payment to employees for meal charges arising from overtime work only. For payments to vendors, see E42.

Legal Authority: M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

B04 JOB RELATED TUITION – Payment or reimbursement to employees for tuition and/or tuition related expenses when authorized by a collective bargaining agreement, an Executive Order, an ANF Memorandum, a Human Resources Division Policy or a Non-Executive Educational Policy. All payments and reimbursements must be job related. For payments to vendors, see E43.

Legal Authority: M.G.L. c.30, § 46H; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
Oversight Department: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

BB4 JOB RELATED TUITION, GRADUATE EDUCATION – Payment or reimbursement to employees for graduate education tuition and/or tuition related expenses when authorized by department, collective bargaining agreement, an Executive Order, an ANF Memorandum a Human Resource Division Policy or a Non-Executive Educational Policy. All payments and reimbursements must be job related. For payments to vendors, see E41.

Legal Authority: M.G.L. c.30, § 46H; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
Oversight Department: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

B05 CONFERENCE, TRAINING AND REGISTRATION – Payment or reimbursement to employees for registration or reservation fees for conferences or training. For payments to vendors, see E22.

Legal Authority: M.G.L. c. 7, § 4J, § 28; M.G.L. 30, § 45; Authorizing Legislation; 801 CMR 7.00; 815 CMR 6.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP/IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

B06 MEMBERSHIP DUES AND LICENSING FEES – Payment or reimbursement to employees for membership in professional associations or license fees. For payments to vendors, see E12.

Legal Authority: M.G.L. c. 7, § 4J, § 28; HRD, Collective Bargaining Agreements; Authorizing Legislation; 815 CMR 6.00
Oversight Department: REG, CTR
Agreement Type: Relevant Supporting Documentation
Encumb/Payment Request: PREXP/IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

B07 HOUSING AND TANGIBLE ASSET ALLOWANCES – Allowances paid to employees to cover expenditures for housing, in lieu of housing, and in addition to housing, granted to employees as authorized. Payments or reimbursements for equipment and other assets when use and ownership is transferred to the employee.

Legal Authority: Collective Bargaining Agreements; Trustee Agreements
Oversight Department: RGT/CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

B08 CLOTHING ALLOWANCES – Payments or reimbursement to employees for the purchase or cleaning of work-related clothing. Payments to vendors for the purchase of work-related clothing for employees please use F09. For the payment to vendors for the cleaning of employees' work-related clothing, see J27.

Legal Authority: M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

B10 EXIGENT JOB-RELATED EXPENSES - Reimbursements to employees for normal business expenses, which require an immediate payment so that a department may perform its mission, or for job related expenses that cannot be paid for in a conventional manner. **Comments:** Reimbursements must be less than \$100.

Legal Authority: M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

B75 ADVANCES EMPLOYEE RELATED EXPENSES – Used to encumber advances in the BB Object Class. It must also be used to return advance funds with an AR.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: CTR, TRE
Agreement Type: Relevant Supporting Documentation
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: 1099 MISC

B90 OPERATING TRANSFER - Employee Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

B91 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE NON-TAX -

Legal Authority: M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PH/PREXP
Incidental Purchase: N/A
Tax Forms: None

B92 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE TAX –

Legal Authority: M.G.L. c. 7, § 4J, § 28; Appropriation Act; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Payment Request: PH/PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS CC: SPECIAL EMPLOYEES/CONTRACTED SERVICES

Covered Expenditures: Contract employees are individuals who are employed through contracts, as opposed to being appointed to authorized state positions as state employees. Contract Employees have an employee-employer relationship with the Commonwealth as determined by conducting the IRS SS-8 test on the scope of performance and determining that the individual will perform work under the direct supervision and control of the department. This object class does not include consultant contracts, which are specialized services, performed by “non-employees” by either firms or individuals (independent contractors) that are governed by M.G.L. c. 29, § 29A.

Requirements:

Contract employees:

- are not included in the Full Time Equivalent (FTE) count of Commonwealth employees;
- are not entitled to membership in the state retirement plan;
- are not entitled to membership in any employee insurance programs;
- are not eligible for fringe benefits, sick, vacation or personal leave;
- are required to contribute to the Alternative Retirement Plan, the Omnibus Budget Reconciliation Act of 1990 (OBRA);
- are considered temporary employee under contract for the life of a particular project and may not directly or indirectly supervise temporary or permanent employees of the Commonwealth and may not be used as permanent substitutes for state positions
- are covered by Fair Labor Standards Act (FLSA) and may claim overtime for work required over 40 hours per week;
- must complete a Form W-4; are hired following the department’s standard Hiring Procedures;
- must execute a Commonwealth Terms and Conditions and Standard Contract Form;
- must receive a W-2 tax form.

All contract employees are compensated in this object class and will be paid through one of the two state payroll systems (HR/CMS and e*mpac). Departments do not encumber funds for Contract Employees. Instead, contract employees are subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. Labor Cost Management (LCM) Labor History and Commonwealth Information Warehouse (CIW) reports can be used to track contract employees' payroll expenses.

Expenditures Not Covered: State employees may not be reimbursed through this object class. This object class does not include compensation for state employees in authorized positions (see Object Class AA) or for independent consultants (see HH and NN Object Classes).

C01 CONTRACTED FACULTY - Individuals who fulfill teaching responsibilities in institutions of Higher Education.

<i>Legal Authority:</i>	M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Collective Bargaining Agreements; Authorizing Legislation
<i>Oversight Department:</i>	RGT, CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form
<i>Payment Request:</i>	PREXP (Fund 900) (Use restricted to Higher Education departments only)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

C04 CONTRACTED SEASONAL EMPLOYEES - Individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. **These services must be legislatively authorized.**

Legal Authority: Authorizing Legislation; Appropriation Act; M.G.L. c. 31, §§ 1, 31, 32, 48; M.G.L. c. 7, § 4J, § 28
Oversight Department: HRD, CTR
Agreement Type: Copy of Authorizing Legislation with Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

C05 CONTRACTED STUDENT INTERNS - High school, college and graduate level students, including law clerks and legal interns currently enrolled in classes or on vacation between semesters that assist in the administration of departmental tasks. **Comments:** HRD or the relevant institution of higher education establishes Rates. The number of hours worked is limited during the school year for high school students. See C28 for research assistants, medical and nursing or other graduate students or other internships for individuals (not enrolled as students) who perform research or teaching assistance. See C26 for Paralegal Contract Employees; J32 for non-employee paralegals; C23 for administrative service Contract Employees, J46 for Temporary Help Services.

Legal Authority: 801 CMR 21.00; M.G.L. c. 149; M.G.L. c. 7, § 4J, § 28; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; HRD (Student Intern Pay Rate Schedule)
Oversight Department: ANF, HRD, OSD, CTR, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form; **Alternative Contract Format**
Payment Request: PREXP/(Fund 900)
Incidental Purchase: N/A
Tax Forms: W-2

C09 SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC OBJECT CLASS - Salaries paid in this object will be processed through LCM for fund sufficiency and do not require an encumbrance in MMARS. Higher Education departments are required to sign a contract with each contract employee paid from this object and retain the original copy of the contract in-house for audit purposes.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP (Fund 900)
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- C21 FINANCIAL SERVICES** - Contract employees who provide financial services, including but not limited to keeping books or accounts, design and control systems of accounting, compiling statistical data and preparing statistical reports, contract compliance, managerial expertise in fiscal or budgetary matters, market analysis and projections in business development and economic forecasting; land appraisers or persons who set the value of a piece of land or other real property interests. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C22 ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES** - Contract employees who provide engineering, research and scientific services including but not limited to design and planning for construction projects, architects, landscape designers, space planners, persons who advise regarding plans, specifications and materials on construction projects including engineers, resident engineers and project managers; researchers and persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department; services by sociologists, social scientists, genealogists and archaeologists; scientific research and development through observation, study, experiments and other scientific projects; including knowledge of nature or physical phenomena; chemists, biochemists, biotechnicians, biologists, biogeologists, etc.; researchers and developers. See HH for non-employee consultants; J13 for non-employee court related investigators and researchers, J12 for non-employee coroners and pathologists; see C25 for contract employee coroner or pathology investigators.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00;
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C23 MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES** - Contract employees providing management, business professional and administrative services, including but not limited to information technology services to develop computer systems programs, or persons who instruct, advise, or train persons in the application of computer programs; systems analysts, programmers and experts who assist departments at hearings before a telecommunications regulatory agency or persons with expertise in networking, planning, design and PBX design; management services, strategic planning, development of management tools, designs, evaluation, coordination, or implementation of programs, conferences, exhibitions or persons who establish criteria for the purchase of an outside program, also includes administrative services such as temporary general office work, secretaries, typists, receptionists, data entry and other word processor services. See HH object class for non-employee consultants; JJ object class for non-employee administrative services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, HRD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- C24 DESIGN, EDITORIAL AND COMMUNICATION SERVICES** - Contract employees providing design, print, editorial and other communication materials including but not limited to persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media; persons who draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications; artists/graphic designers who create or design visual representations or layouts in graphic, electronic or audio form based upon specifications; photographic and micrographic services by persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See HH object class non-employee consultants.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C25 HEALTHCARE SERVICES** - Contract employees providing health care and safety services, including but not limited to experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies, such as services by optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, coroners, pathologists and other health care professionals; includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 32A, § 19
Oversight Department: ANF, HRD, OSD, ENV, GIC, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- C26 LEGAL AND SAFETY SERVICES** - Contract employees who provide legal, safety and related services including but not limited to attorneys who represent the state in legal matters; impartial mediators (“neutrals”) and arbitrators to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation, including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, document preparation, record management and other skills for department staff attorneys; law clerks or legal interns. All Commonwealth Departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the Department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a Department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor’s Chief Legal Counsel prior to posting or hire.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; § 65; 801 CMR 21.00; M.G.L. c. 12, § 3;
Oversight Department: CTR, OSD, ANF, AGO, GOV
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C27 VOLUNTEER SERVICES** - Includes tax reportable reimbursements submitted by Volunteers based on stipends.

Legal Authority: M.G.L. c. 127, § 71; M.G.L. c. 123, § 29; M.G.L. c. 6, § 74
Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: EPS, ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

C28 EDUCATION, TRAINING AND BOARD MEMBERSHIP SERVICES - Contract employees providing include wages and/or stipends paid to individuals serving on commissions and/or boards. Also includes necessary costs to enable Board/Commission members to serve. Includes archivists/librarians and persons who manage archives, and who provide services to libraries. Includes contracted seasonal employees and individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. These services must be legislatively authorized. Includes -student teaching assistants research assistants, medical and nursing graduate students who **are not enrolled as students** who participate regularly in practicum training or assist in classroom instruction and internships for individuals undergoing supervised post-graduate, practical or specialized training, e.g., judicial clerkships and medical residencies. For reimbursement only refer to C98. If there is an authorized position these individuals must be paid from A05. See C26 for contract employee law clerks, legal interns or paralegals; see C05 for student interns; see J32 for non-employee paralegals, See J46 for non-employee temporary help services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Authorizing Legislation
Oversight Department: ANF, HRD, OSD, CTR, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form; Alternative Contract Format for use with Contracted Professional Internships only
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

C29 AUXILIARY SERVICES - Contract employees providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.; persons who perform religious services; veterinary services and medical attention to animals, including breeding, lab testing and carrier services; persons who prepare and/or serve food; foreign language translators/interpreters who translate oral or written words; guides and persons who direct tours or provide guide services; transportation, storage and mail services including but not limited to messengers, mail services and persons who deliver communications, packages, or currency; cleaning services including but not limited to cleaners, janitors and other persons providing services to clean or maintain offices or properties. See HH object class for non-employee consultants; see JJ object class for non-employee operational services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- C30 BUILDING, CONSTRUCTION AND MAINTENANCE SERVICES** - Contract employees providing building, construction management and maintenance services including but not limited to snow removal, grounds keeping services or other related duties; licensed or professional tradespeople, plumbers, electricians, carpenters, locksmiths, etc.; persons responsible for management, maintenance and improvements of commonwealth property; including construction project management; persons keeping a building, its infrastructure, and operational systems from deteriorating; includes all required to prevent a decline from the existing state or condition. See NN object class for non-employee contractor construction related property management construction management; See J61 for non-construction property management. See N22 for the state highway snow removal programs. See F23 for departments authorized to provide groundskeeping services. See H06 for landscape designers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; DCP CM-1 Construction Management Contract use limited to Construction Management Services only
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C31 NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES** - Contract employees providing security and safety services including but not limited to inspectors, reviewers, hearing officers. Includes security guard services and other security services, persons who protect clients, workers and property, including overseeing the destruction of confidential records; national guard duty payments to members. See J28 for the costs associated with hiring local or state law enforcement officers. See E21 for non-employee confidential investigations expenses.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00;
Oversight Department: EPS, OSD, CTR, ANF, AGO
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C32 INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES** - Contract employees providing non-medical research and testing laboratory and pharmaceutical services including experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

- C33 CONSCRIPT SERVICES (INSTITUTIONALIZED RESIDENT WAGES)** - Client, patient and resident wages to residents of institutions and state-operated community programs.

Legal Authority: M.G.L. c. 127, § 71; M.G.L. c. 123, § 29; M.G.L. c. 6, § 74
Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: EPS, ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: W-2

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

C75 ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES – Used to encumber and close advances in the CC Object Class.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: TRE, HRD, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: None

C90 OPERATING TRANSFER: Special Employees/Contracted Services

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

C98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: 801 CMR 21.00; M.G.L. c. 7, § 4J, § 28, 22
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Payment Request: PREXP
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS DD. PENSION AND INSURANCE-RELATED EXPENDITURES

Covered Expenditures: This object class includes pension and insurance related expenditures for former and current employees and beneficiaries.

Requirements: Most departments will use only the "chargeback" object codes: D11, D13, D15, D18 and D21. All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the "*Commonwealth Procurement Policies and Procedures Handbook*" and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments "Level II" must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: This object class does not include expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29, § 30.

D01 RETIREMENT ALLOWANCES - Payments to veterans, public safety officers, and others covered under M.G.L. c. 32. Restricted to the Office of the State Treasurer (TRE); Department of Veterans Services (VET) and other departments designated by CTR.

Legal Authority: M.G.L. c. 32; Authorizing Legislation
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Payment Request: GAE/GX9 (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: 1099(R)

D02 RETIREMENT SETTLEMENT (TEACHERS) - Lump sum payments from the Teachers Retirement Board's (TRB) Annuity Account upon death, transfer or termination of a teacher.

Legal Authority: M.G.L. c. 32; M.G.L. c 15, § 16; Authorizing Legislation
Oversight Department: TRB
Agreement Type: Relevant Supporting Documentation
Payment Request: GAE/GX9 (Use restricted to TRB)
Incidental Purchase: N/A
Tax Forms: 1099(R)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

D03 RETIREMENT SETTLEMENT (STATE EMPLOYEES) - Lump sum payments from the State Employees Retirement Board Annuity Account upon death, transfer or termination of a state employee.

Legal Authority: M.G.L. c. 32; Authorizing Legislation
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Payment Request: GAE/GX9 (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: 1099(R)

D04 RETIREMENT ALLOWANCE (TEACHERS) - Monthly payments from the Teacher's Retirement Board (TRB) Pension Account and from the Teacher's Retirement Board Annuity Account to retired teachers.

Legal Authority: M.G.L. c. 32; Authorizing Legislation
Oversight Department: TRB
Agreement Type: Relevant Supporting Documentation
Payment Request: GAE/GX9 (Use restricted to TRB)
Incidental Purchase: N/A
Tax Forms: 1099(R)

D05 RETIREMENT ALLOWANCE (STATE EMPLOYEES) - Monthly payments from the State Employees Pension Account and payment from the State Treasurer's Retirement Board Annuity Account to retired state employees.

Legal Authority: M.G.L. c. 32; Authorizing Legislation
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Payment Request: GAE/GX9 (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: 1099(R)

D06 EMPLOYEE HEALTH AND LIFE INSURANCE - Payments by the Commonwealth's Group Insurance Commission (GIC) to carriers providing life and health insurance.

Legal Authority: 801 CMR 21.00; M.G.L. c. 32A; M.G.L. c. 32B; M.G.L. c. 176G, § 11; Authorizing Legislation
Oversight Department: ANF, GIC, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC, (Use restricted to GIC)
Incidental Purchase: N/A
Tax Forms: None

D08 HEALTH AND WELFARE TRUST FUND - Payments in accordance with collective bargaining agreements that primarily fund dental and optical coverage for employees.

Legal Authority: M.G.L. c. 151D; Collective Bargaining Agreements; Authorizing Legislation
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

D09 FRINGE BENEFITS REIMBURSEMENT - Transfer of charges for pension and insurance related expenditures from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts.

Legal Authority: M.G.L. c. 29, §§ 6B and 5D; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Approved Rate, Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR; system-generated OT at the close of an accounting period)
Incidental Purchase: N/A
Tax Forms: None

D10 SURETY OF EMPLOYEES - Payments to insurance carriers providing insurance for employees and related expenses; includes bond payments to insurance carriers covering employees assigned to fiscal operations. This object code may not be used for expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29, § 30.

Legal Authority: M.G.L. c. 30, §§ 14-19; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Fidelity Bond; Policy
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

D11 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK - Payments by a department for its portion of the Commonwealth's share of unemployment compensation. These payments are made to a department legislatively authorized to collect such funds.

Legal Authority: M.G.L. c. 151A, §§ 48-57; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IET
Incidental Purchase: N/A
Tax Forms: None

D12 UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM PAYMENT - Payments to the department of Employment and Training (DES) for the Commonwealth's share of unemployment insurance.

Legal Authority: M.G.L. c. 151A, §§ 48-57; United States Public Law 94-444, § 6; Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

D13 MEDICARE CHARGEBACK - Payments to a department legislatively authorized to collect the Commonwealth's matching portion of Medicare Tax.

Legal Authority: M.G.L. c. 118E; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IET
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

D14 MEDICARE TAX - Payments to the Federal Government for the Commonwealth's matching portion of Medicare Tax.

Legal Authority: M.G.L. c. 118E; 815 CMR 6.00; COBRA 1985; United States Public Law 99-272; Consolidated Omnibus Budget Reconciliation Act of 1985; Authorizing Legislation
Oversight Department: TRE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

D15 WORKERS' COMPENSATION CHARGEBACK - Payments to a department legislatively authorized to collect the department's share of Workers' Compensation charges.

Legal Authority: M.G.L. c. 152; 815 CMR 6.00; Appropriation Act
Oversight Department: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

D16 WORKERS' COMPENSATION – Initial benefits paid directly to former or current state employees; includes lump sum settlements. For additional payments see D24.

Legal Authority: M.G.L. c. 152; Authorizing Legislation
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)
Incidental Purchase: N/A
Tax Forms: None

D17 MEDICAL EXPENSES - Payments for medical expenses to providers on behalf of former and current state employees. Includes review panels related to worker's compensation injuries or illnesses and employer-mandated physicals. For contracted services for health/medical consultants, see H20.

Legal Authority: M.G.L. c.152; Authorizing Legislation
Oversight Department: HRD, PER, DIA
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

D18 UNIVERSAL HEALTH INSURANCE CHARGEBACK - Payments to a department legislatively authorized to collect the universal health insurance contribution chargeback paid quarterly for employees.

Legal Authority: M.G.L. c. 32A; M.G.L. c. 151A; 815 CMR 6.00; Appropriation Act
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

D19 UNIVERSAL HEALTH INSURANCE PAYMENTS - Payments to the department of Employment and Training (DES) for the Commonwealth's share of universal health care insurance.

Legal Authority: M.G.L. c.152; M.G.L. 32A; Authorizing Legislation
Oversight Department: ANF, DES, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

D20 PENSION AND INSURANCE RELATED EXPENDITURES - Payments to reimburse the Medicare transfer penalty that is assessed to Massachusetts Pensioners (Over Age 65) by the Federal Government.

Legal Authority: M.G.L. c. 32A; Authorizing Legislation
Oversight Department: ANF, GIC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

D21 HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK - Payments by a department for its share of the health insurance costs incurred on behalf of any employees of that department who are on leave of absence for a period of more than one year. These payments are made to a department authorized to collect such funds.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: ANF, GIC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

D23 GIC HEALTH CARE BUY-OUT - Payment of Group Insurance Commission (GIC) health care buy-out for qualified state employees, retirees and employees of certain governmental entities. **Comments:** Lump sum payments for employees expecting to receive compensation, in lieu of health insurance coverage, pursuant to a legislative initiative.

Legal Authority: M.G.L. c. 32A, § 19; Authorizing Legislation
Oversight Department: GIC, ANF, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EAV/RA, EA/AR
Incidental Purchase: N/A
Tax Forms: W-2

D24 WORKERS' COMPENSATION INVOICE WARRANT PAYMENT- Benefits paid directly to former or current state employees; including lump sum settlements. For initial payment see D16.

Legal Authority: M.G.L. c. 152; Authorizing Legislation
Oversight Department: HRD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAE/GX9 (Use restricted to HRD)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

D75 ADVANCES PENSION AND INSURANCE-RELATED EXPENDITURES – Used to encumber advances in the DD Object Class, specifically D32. It must also be used to return advance funds with an AR.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: TRE, HRD, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: W-2

D90 OPERATING TRANSFER - Pension and Insurance Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

D99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c.29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00; Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation/Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS EE. ADMINISTRATIVE EXPENSES

Covered Expenditures: This object class includes administrative expenditures associated with departmental operations.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms

Expenditures Not Covered: State or contract employees may not be reimbursed through this object class.

E01 OFFICE AND ADMINISTRATIVE SUPPLIES - Consumable office, micrographic and IT supplies, for example: writing materials, desk-top commodities, file folders, paper products, including photocopy paper, film, microfiche and microfilm, continuous-feed paper, ribbons and disks and tape. For expenditures for furnishings or equipment, see object class FF or KK. for equipment purchase, Telp Lease-Purchase, lease and rental see object class KK and LL. For Micrographic Services, see object class JJ.

<i>Legal Authority:</i>	M.G.L. c. 7, § 22; M.G.L. c.29, § 27B; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
<i>Oversight Department:</i>	ANF, OSD, ITD, CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/PC/PRC, IE/ITI, ITA
<i>Incidental Purchase:</i>	GAE/INP use restricted to Incidental Purchases .
<i>Tax Forms:</i>	None

E02 PRINTING EXPENSES AND SUPPLIES - For example: printing, binding, photocopying, blueprinting, photography, copyrighting of printed materials (non-legal fees), official department stationery, toner, developer, and ink. For payments to an authorized department, see E04.

<i>Legal Authority:</i>	M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 5, § 1; M.G.L. c.29, § 28
<i>Oversight Department:</i>	ANF, OSD, CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/PC/PRC
<i>Incidental Purchase:</i>	GAE/INP use restricted to Incidental Purchases .
<i>Tax Forms:</i>	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E04 CENTRAL REPROGRAPHIC CHARGEBACK - Payments to a department legislatively authorized to provide copying, printing, binding services, etc.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Price Quotes
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

E05 POSTAGE CHARGEBACK - Payments to a department legislatively authorized to provide postal services.

Legal Authority: Authorizing Legislation; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

E06 POSTAGE - Payments for stamps, parcel post charges, rental of post office boxes, postage for meter machines, overnight mail, express mail, etc. For postage chargebacks, see E05.

Legal Authority: Appropriation Act
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E07 TELEPHONE CHARGEBACK - Payments to a department legislatively authorized to collect Centrex charges, WATS or other telephone charges, including Wide Area Network Charges.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, § 27B; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

E08 TELECOMMUNICATIONS SERVICES VOICE - Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, Internet and long distance services. For telephone chargebacks, see E07. For telecommunications data services, see EE8. For Information Technology Equipment acquisition and leases, see Object Class KK and LL.

Legal Authority: M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B, 801 CMR21.00
Oversight Department: ANF, ITD, OSD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT (if utilized to reference an MA)/PRC/GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

EE8 TELECOMMUNICATION SERVICES DATA - Payments to a telecommunications company for data lines or leased lines. For telephone chargebacks, see E07. For telecommunications voice services, see E08. For Information Technology (IT) Equipment acquisition and leases, see Object Class KK and LL.

Legal Authority: M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B, 801 CMR 21.00
Oversight Department: ANF, ITD, OSD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT (if utilized to reference an MA)/PRC/GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E09 SOFTWARE AND INFORMATION TECHNOLOGY LICENSES - IT software (personal computer to mainframe) and requisite licenses, annual fees and upgrades to current software. For separate software maintenance costs, see L41.

Legal Authority: M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

E10 INFORMATION TECHNOLOGY CHARGEBACK - Payments to a department legislatively authorized to provide data processing services.

Legal Authority: Authorizing Legislation; M.G.L. c 7, § 4A; M.G.L. c. 29, § 27B; 815 CMR 6.00
Oversight Department: ITD, CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

E12 SUBSCRIPTIONS, MEMBERSHIPS AND LICENSING FEES - Payments for periodicals, newspapers, law books, journals, CD-ROM subscriptions and other network or on-line or dial up services including licensing fees. Payments for memberships must be incurred by a department only. Includes payments to an authorized chargeback department that is legislatively authorized to provide these goods and/or services. (For membership in professional organizations, see B06.)

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA/IE/ITI, ITA/GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

E13 ADVERTISING EXPENSES - Costs of advertising in newspapers or on radio and television. For the services of advertising agencies, see H04.

Legal Authority: Appropriation Act
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- E14 EXHIBITS/DISPLAYS** - Payments for the purchase of exhibits/displays for promotional and safety demonstrations, souvenirs, flags, banners, badges, tags, license plates, etc. For costs of preparing design, see H08.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#)
Tax Forms: None

- E15 BOTTLED WATER** - Includes the purchase of bottled water and the incidental rental costs of the equipment. For water use charges, see G08.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

- E16 EXPENDITURE REIMBURSEMENT INDIRECT COST** - Transfer of expenditures from federal grants, expendable trusts, and all other non-budgetary accounts to centralized administrative accounts. **Comments:** Restricted to a system-generated OT Document at the close of an accounting period.

Legal Authority: M.G.L. c. 29, § 6B and 5D; ANF-3; 815 CMR 6.00
Oversight Department: ANF, CTR
Agreement Type: Approved Rate
Pre/Encumb/Payment Request: OT, IE/ITI, ITA (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

- E18 STATE SINGLE AUDIT CHARGEBACK** - Payments to a department legislatively authorized to provide single audit services.

Legal Authority: Authorizing Legislation; M.G.L. c. 7A, § 12; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

- E19 FEES, FINES, LICENSES, PERMITS AND CHARGEBACKS** - Payments for charges incurred by a department only, NOT by individuals or state employees. Includes payments for department toll card usage and for employee identification badges and filing fees. Also includes chargeback payments to a department legislatively authorized to collect fees, fines, and provide licenses and permits. For employee reimbursements see, B10.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: Authorized departments, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA/IET/GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E20 MOTOR VEHICLE CHARGEBACK - Payments to a department legislatively authorized to provide or rent motorized vehicles to departments. See E26 for motor vehicle equipment maintenance and repair chargeback.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

E21 CONFIDENTIAL INVESTIGATIONS EXPENSES - Payments or reimbursements for expenses incurred while performing confidential investigations. See J23 for Investigator Services.

Legal Authority: Authorizing Legislation; M.G.L. c.12; M.G.L. c.22C
Oversight Department: AGO, District Attorneys, POL, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA GAP (optional pre-encumbrance)/GAE/GAX/IE/ITI, ITA (Use restricted to AGO, District Attorneys and POL)
Incidental Purchase: N/A
Tax Forms: None

E22 TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS INCLUDING RESERVATION FEES - Payments for temporary use of space, department conferences, meals, light refreshments, and incidental conference expenses for departmental meetings. Temporary use of space is the occupancy of space on a one-time basis or at the same location on repeated days for conferences, training sessions, examinations, and other department-related activities for a period, which cannot exceed thirty (30), separate days or events. Includes payments to vendors for registration and reservation fees for authorized conferences or trainings. For other expenses relating to a conference, see the appropriate object class. See B05 for reservation and registration fees for conference space.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: EA/RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099 (MISC)

E23 SALES TAX - Payments for a tax levied on the sale of goods and/or services that is usually a percentage of the purchase price and collected by the seller. This object code is limited to Higher Education departments only. For municipal taxes, see F22. **Comments:** departments must have statutory authority for the use of this object code.

Legal Authority: Authorizing Legislation
Oversight Department: RGT, DOR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E24 DONATIONS/MEMORIALS - Payments for donations or memorials. This object code is limited to Higher Education departments using non-appropriated trust funds only.

Legal Authority: Authorizing Trusts
Oversight Department: RGT
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional Pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

E25 FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY - Payments for the Commonwealth federal surplus property program and other federal programs.

Legal Authority: Appropriation Act
Oversight Department: OSD
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E27 PRIOR YEAR DEFICIENCY CHARGEBACK - Payment to a department legislatively authorized to provide central payment of prior year deficiency in certain appropriations.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA/IET
Incidental Purchase: N/A
Tax Forms: None

E29 LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS - Statutorily mandated or other interest payments on settlements or judgments. Department must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Interest on damages is tax reportable and payable to claimant. Interests on attorney's fees are tax reportable and payable to attorney. This object code may not be used to pay for damages and other claim payments. See N94-N99 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: Judgment/Court Order; Approved Settlement Agreement, M.G.L. c. 231, s. 6I
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E30 CREDIT CARD PURCHASES - For payments to the approved Commonwealth Credit Card Contractor for “petty cash” and “incidental purchase” items authorized to be purchased using a Commonwealth Credit Card issued to eligible departments in accordance with the credit card policy issued by CTR and OSD. Items purchased may be those authorized by the department Head for Commonwealth business only. For non-Credit Card purchases, see appropriate object class.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: OSD, CTR
Agreement Type: Credit Card application and approval as eligible department
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E31 CREDIT CARD PURCHASES FINANCE CHARGES - For finance charges associated with the use of approved Commonwealth Credit Card Contractor payments only.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E41- OUT OF STATE TRAVEL EXPENSES ON BEHALF OF STATE EMPLOYEES - Payments to vendors for approved travel expenses incurred outside the Commonwealth of Massachusetts in behalf of state employees.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E42- IN-STATE TRAVEL AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES - Payments to vendors for approved expenses incurred by state employees while traveling within the Commonwealth of Massachusetts to include payment for meal charges arising from overtime work only.

Legal Authority: M.G.L. c. 7, § 4J, § 27A, § 28; M.G.L. c. 30, § 25, § 25B; 801 CMR 7.00; ANF-8; Collective Bargaining Agreements
Oversight Department: OSD, ANF, HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E43- JOB RELATED TUITION ON BEHALF OF STATE EMPLOYEES - Payments to vendors for approved tuition and/or tuition expenses on behalf of state employees when authorized by department, collective bargaining agreement, an Executive Order, an ANF Memorandum, a Human Resource Division Policy or a Non-Executive Educational Policy.

Legal Authority: M.G.L. c.30, § 46H; M.G.L. c. 7, § 4J, § 28; Collective Bargaining Agreements
Oversight Department: HRD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E50 SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT – CLAIMANT SOLE PAYEE - No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and payable solely to Claimant. All payments must be made under Claimant's TIN. The check may be mailed to the Claimant's attorney address using an additional remittance address without the attorney being listed as a payee. Employment related claims; payments to Claimant's attorney, third party or for interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement) and other claims authorized to be paid under this object code by the CTR Legal Unit. Contract settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N95-98 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099-MISC (Box 3)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E51 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES - No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and are payable to Claimant and their attorney or solely to the attorney. All payments must be made under Claimant's TIN with an additional remittance address with payee as "Claimant name and attorney name" or "attorney name" and the attorney address. Dual tax reporting to the attorney is required when listed as a payee, which will be done through a manual 1099-MISC to the attorney by CTR. Employment related claims and interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, attorneys fees, costs, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement), and other claims authorized to be paid under this object code by the CTR Legal Unit. Contract Settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N95-98 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, ANF, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC (Box 3) to Claimant; CTR issues manual 1099-MISC (Box 14) to Attorney

E52 EMPLOYEE SETTLEMENTS AND JUDGMENTS – LIMITED TO CERTAIN TAX REPORTABLE DAMAGES TO CURRENT EMPLOYEE CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE - No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Department must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code are limited to claims for attorneys fees, costs awarded to a **current employee** claimant (active on HR/CMS or e*mpac) that must be processed through MMARS and paid to directly to the claimant's attorney instead of being processed through HR/CMS with the employee's regular salary. All payments must be made using the attorney's TIN. The amount of the payment must be manually added by CTR to the employee's gross income (W-2). Departments must contact the CTR Legal Unit with the amount and employee ID for the W-2 adjustment. See E29 for all interest payments that must be paid separately from damages. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees.

Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, ANF, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC (Box 14) to Attorney; CTR manually adjusts employee W-2 to add amount to gross income.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E53 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE - No payments may be made using this object code without prior approval by CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements and court or administrative awards or judgments resulting in damage payments which are not tax reportable to the claimant which are payable *solely to the claimant*. No payments may be made under this object code to a third party, such as an attorney or insurer (See E51, E52) or for interest (See E29). Types of damages payable under this object code are limited to actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements to employee (not third party payments – See E51), non-employee tort claims for personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by the CTR Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Non-Tort Settlements and Judgments are payable either with department funds or if department does not have sufficient legally available funds by CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N95-98 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: 815 CMR 5.00, M.G.L. c. 258, Authorizing Legislation, Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

E54 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE - No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and Claimant's attorney or solely to Claimant's attorney. No payments may be made to a third party that is not the Claimant's attorney. All payments must be made using attorney's TIN with payee name "Claimant name and Attorney name" or just "Attorney Name". Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant's attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by the CTR Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N95-98 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority: M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099-MISC (Box 14) to attorney, None for Claimant

E55 NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT –

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

CLAIMANT AND 3rd PARTY CO-PAYEES, OR 3rd PARTY SOLE PAYEE - No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and 3rd party (such as an insurer) or solely to the 3rd party. No payments may be made to an attorney under this object code. All payments must be made using the 3rd party's TIN with payee name "Claimant name and 3rd party" or just "3rd party". Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant's attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by the CTR Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N95-98 for claims related to lateral and vertical construction projects or eminent domain takings.

Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, ANF, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC (Box 3) to 3 rd party, None for Claimant

E75 ADVANCES ADMINISTRATIVE EXPENSES – Used to encumber advances in the EE object Class.

Legal Authority:	M.G.L. c. 29, §§ 23-25
Oversight Department:	TRE, HRD, CTR
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

E90 OPERATING TRANSFER - Administrative Expenses.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT/IET (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

E99 LATE PENALTY INTEREST - Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation/Valid Claim under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS FF. FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

Covered Expenditures: This object class includes the cost of supplies required for operating state facilities including: historical sites, state parks, recreational facilities, state maintained buildings and facilities which provide educational, medical, social, rehabilitative, or protective services to persons who are in the care and/or custody of the Commonwealth.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: For day-to-day administrative expenses, see Object class EE. For rent and energy costs, see Object Class GG. For Equipment purchases, see Object Class KK. For Equipment Lease and TELPs, see LL.

F01 FOOD, BEVERAGES AND PRESERVATION - Food, beverages, supplements, and the products associated with storage of such items. For food services, see J56.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F03 KITCHEN AND DINING SUPPLIES - For example: glassware, flatware, utensils and trays.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F04 DRUGS - Medicines or pharmaceuticals.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

F05 LABORATORY SUPPLIES - For example: chemicals, testing materials and protective gear. For outside laboratory services, see J25.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F06 MEDICAL AND SURGICAL SUPPLIES - For example: surgical instruments, first aid supplies, and medical gases.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F07 PERSONAL MEDICAL ITEMS AND PROSTHETICS - Medically related items, for example: artificial limbs, eyeglasses, hearing aids and dentures.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F08 TOILETRIES AND PERSONAL SUPPLIES - Personal hygiene supplies, for example: razors, toothbrushes and deodorant.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F09 CLOTHING AND FOOTWEAR - For example: articles of wearing apparel, shoes and boots.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

F10 FACILITY FURNISHINGS - For example: bedding, linens, blankets, window coverings, and area rugs. For carpeting, see F26.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F11 LAUNDRY AND CLEANING SUPPLIES - Items necessary for operating a laundry or associated with the cleaning of state property, for example: brooms, brushes, mops, pails, polishes, soaps, dishwashing supplies, paper supplies, and garbage supplies. For expenditures for outside laundry services, see J27. For cleaning services, see J09.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F13 FARM AND/OR GARDEN EXPENSES AND SUPPLIES - Items used in connection with farming and/or gardening operations, for example: stable and barn supplies and livestock feed, fertilizers, pesticides, tree seedlings, etc. For equipment, repairs and repair parts, see object class KK or LL.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F16 LIBRARY AND TEACHING SUPPLIES AND MATERIALS - Items used in a library or teaching setting, for example: books, educational supplies and chalkboards.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F18 RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS - Items for the operation of recreational facilities and for religious and social functions for residents and students.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

F19 MANUFACTURING SUPPLIES AND MATERIALS - For example: gloves and safety glasses. For raw materials, see F20.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F20 RAW MATERIALS FOR MANUFACTURE - Materials used in manufacturing, for example: wood, metals, plastic and cloth.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F21 NAVIGATIONAL AND NAUTICAL SUPPLIES - Marine supplies, for example: life preservers, lines, anchors and depth finders.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F22 MUNICIPAL TAXES - Payment of municipal taxes. For sales tax, see E23.

Legal Authority: M.G.L. c. 58-65C; Authorizing Legislation
Oversight Department: DOR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

F23 MAINTENANCE OF STATE OFFICE BUILDING CHARGEBACK - Payments to a department legislatively authorized to provide moving, renovation, electrical work and other state office maintenance charges.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: OSD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

F25 MAINTENANCE AND REPAIR TOOLS AND SUPPLIES - For example: hardware, plumbing, electrical supplies, motor vehicle parts, small tools, groundskeeping tools, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F26 FLOOR COVERINGS - For example: wall-to-wall carpet and tiles. For area rugs, see F10.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form.
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F27 LAW ENFORCEMENT AND SECURITY SUPPLIES - For example: ammunition, badges, handcuffs, etc. For law enforcement equipment, see Object class KK or LL.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F28 WHOLESALE SUPPLIES - Items purchased for the purpose of resale at departmental retail establishments. Includes surplus property.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

F90 OPERATING TRANSFER - Facility Operational Supplies and Related Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

F99 LATE PENALTY INTEREST - Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS GG. ENERGY COSTS AND SPACE RENTAL EXPENSES

Covered Expenditures: This object class includes expenditures for facility and plant operations, space rentals, utilities and vehicle fuel.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: For Facility supplies, see Object class FF. For day-to-day administrative expenses, see Object Class EE. For Equipment purchases, see Object Class KK. For Equipment Lease and TELPs, see Object Class LL.

G01 SPACE RENTAL - For the costs of rental of buildings, office space, modular units, land and garages. **Comments:** All space rentals must receive prior written approval from the Division of Capital Asset Management and Maintenance (DCP). Recurring payments are required for all space rentals. For temporary space rentals, see E22. See DCP’s “*The Manual for Leasing and State Office Planning*” for further guidance at: <http://www.state.ma.us/cam/OLSOPMAN.pdf> and www.mass.gov/cam/forms/fi_sopforms.html.

Legal Authority:	M.G.L. c. 7, § 40E-40L; M.G.L. c. 29A, § 4; 815 CMR 6.00
Oversight Department:	DCP, CTR
Agreement Type:	Lease
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099(MISC)

G03 ELECTRICITY - Electric power supply and costs associated with electricity distribution. For natural gas, see G11 and GG1.

Legal Authority:	Appropriation Act
Oversight Department:	OSD, CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

GG3 ELECTRICITY SUPPLY - Electric power supply purchased from a DTE licensed, competitive electricity supplier/broker. For electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility, see G03. For natural gas, see G11 and GG1.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

G04 VEHICLE FUEL CHARGEBACK - Payments to departments authorized to provide vehicle fuel or centralized billing for vehicle fuel.

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department: OSD, DPW, DCR CTR
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: None

G05 FUEL FOR VEHICLES - Payments for gasoline and diesel fuel for vehicles, airplanes and ships. For vehicle fuel chargebacks, see G04.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00.
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

G06 FUEL FOR BUILDINGS - Fuel required to produce heat, light, steam and power. For fuel for vehicles, see G05 for electricity, see G03; for natural gas, see G11.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

G07 HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS AND SUPPLIES - For example: filters, and boiler treatment chemicals (caustic soda, calcium chloride, freon, chlorine, etc.).

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

G08 SEWAGE DISPOSAL AND WATER - Water use expenses and sewage disposal, including bills and services. For bottled water, see E15.

Legal Authority: Appropriation Act
Oversight Department: N/A
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

G10 ENERGY SAVINGS - Payments pursuant to Energy Management Service Contracts (Shared Savings Agreements) procured through the Division of Capital Asset Management and Maintenance (DCP) on behalf of departments. Payments may be based upon either a percentage of the energy cost savings achieved through these services or lease payments associated with implementing conservation measures, see L03. Also includes payments to departments authorized to collect funds for savings from utility audits.

Legal Authority: M.G.L. c. 7, §§ 43F, 43F½; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 25A, § 11
Oversight Department: ANF, DCP, ENE, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance document)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#)
Tax Forms: 1099(MISC)

G11 NATURAL GAS - Natural gas supply and associated natural gas distribution costs. For bottled gas, see G06; for electricity, see G03 and GG3.

Legal Authority: Appropriation Act
Oversight Department: CTR, OSD
Agreement Type: Unit Pricing
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

GG1 NATURAL GAS SUPPLY - Natural gas supply purchased from a DTE-licensed, competitive gas supplier/retail agent. For natural gas supply and associated natural gas distribution costs purchased from an investor-owned or municipal utility, see G11. For bottled gas, see G06; for electricity, see G03 and GG3.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance document)/ GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

G90 OPERATING TRANSFER - Energy Costs and Space Rental Expenses.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

G97 LATE PENALTY INTEREST FOR UTILITIES - Penalty interest for late payments.

Legal Authority: M.G.L. c. 164, § 94D
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance document)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

G99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29; §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance document)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS HH. CONSULTANT SERVICE CONTRACTS

Covered Expenditures: This object class includes expenditures for temporary professional services for specific projects during defined time periods. Services are specialized and are not ordinarily provided by, or available from, state employees. Consultant Contractors (Independent Contractors) provide advice, develop programs, and provide other services. Consultants do not provide direct services to clients. (For example: under this object class a department may contract with a physician to review case files and give expert medical advice that will enable employees to develop comprehensive treatment plans. The physician would not, however, treat clients.) The use of the term "persons" includes firms or companies, as well as individuals.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the "*Commonwealth Procurement Policies and Procedures Handbook*" and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms. Secretariat signoff can be made on RFR or procurement, contract or any other method that is verifiable provided that Secretariat signoff is obtained prior to contract execution.
- Non-Executive Departments "Level II" must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: State and/or contract employees may not be reimbursed through this object class. For direct client services, see Object Class MM. For Operational Services, see Object Class JJ.

H01 ACCOUNTANTS - Persons who keep books or accounts, or design and control systems of accounting.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H02 ACTUARIES/STATISTICIANS - Persons who compile statistical data and prepare statistical reports.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H03 INFORMATION TECHNOLOGY PROFESSIONALS - Information Technology consultants who develop computer systems programs or who instruct, advise, or train persons in the application of computer programs. Includes systems analysts, programmers and experts who assist departments at hearings before a telecommunications regulatory agency or consultants with special expertise in networking, planning, design and PBX design. For data processing entry, see J46.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, HRD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H04 ADVERTISING AGENCY/MEDIA CONSULTANTS - Persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media. For the costs of placing an advertisement, e.g., newspaper notices of competitive procurements, see E13.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H05 ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES - Persons who provide impartial mediators (“neutrals”) and arbitrators to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation. Includes the costs of negotiation skills training for department personnel and the Alternative Dispute Resolution Chargeback offered by Massachusetts Office of Dispute Resolution (ANF).

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 7, § 51; 815 CMR 6.00
Oversight Department: ANF, OSD, HRD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC /IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H06 ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS - Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. For groundskeeping or other grounds maintenance services, see J43.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H08 ARTISTS/GRAPHIC DESIGNERS - Persons who are commissioned to create or design visual representations or layouts in graphic, electronic or audio form based upon specifications. See J04 for payments to artists who sell artwork for educational or exhibition purposes, e.g., prints, murals, films, paintings, etc. See H04 if artwork or graphic designs are included within an advertising or media campaign.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H09 ATTORNEYS/LEGAL SERVICES - Individuals and firms who represent the state in legal matters. For construction project related legal services, see N03. All Commonwealth Departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the Department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a Department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire

Legal Authority: M.G.L. c. 12, § 3; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, AGO, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

H10 AUDITORS/AUDIT SERVICES - Persons who examine and render opinions regarding financial accounts, accounting systems or contract compliance. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H11 ECONOMISTS - Persons who offer managerial expertise in fiscal or budgetary matters. Includes services to provide advice or recommendations concerning market analysis and projections for future market trends in areas of economic and business development, investments and economic forecasting.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H12 ENGINEERS - Persons who offer mechanical, electrical, or other engineering expertise, designs and services. See N08 for engineering services involving vertical and/or horizontal construction projects.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H13 EXAM DEVELOPERS - Persons who develop examinations, testing mechanisms and materials used in testing.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H14 HEALTH AND SAFETY EXPERTS - Persons who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards which have caused or may cause health or safety risks.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H15 HONORARIA FOR VISITING SPEAKERS/LECTURERS - For services related to a speaking or lecturing engagement. This may be a flat rate, which includes travel-related expenses. If the fee excludes travel expenses, see H98.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00;
M.G.L. c. 15A; M.G.L. c. 75
Oversight Department: ANF, HRD, RGT, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H16 RESEARCHERS - Persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department. Includes services by sociologists, social scientists, genealogists and archaeologists. See H25 for scientific research and experimentation; for court related investigations and research, see J13, See CC object class for contract employees.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H17 LABOR NEGOTIATORS - Persons who negotiate labor agreements, disputes, etc.

Legal Authority: M.G.L. c. 15A; M.G.L. 75; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form (Use restricted to Higher Education or Non-Executive departments)
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H19 MANAGEMENT CONSULTANTS - Persons who provide management expertise and advice based upon market analysis, strategic planning or other management tools.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H20 HEALTH/MEDICAL CONSULTANTS - Persons who provide advice and recommendations concerning medical issues and policies, e.g., optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, etc. This includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers. Includes health care and rehabilitation. For medical-related services for animals, see J52; for employer-mandated physicals, see D17; for direct medical services to clients, see MM1 and/or MM3.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

H21 PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS) - Persons who recruit or find placement for individuals.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H22 PLANNERS - Persons who research, develop, and provide a course of action, methodology, policy or other plan. See H06 for space planners or landscape designers. See H08 for artists and graphic designers.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H23 PROGRAM COORDINATORS - Persons, who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H25 SCIENTISTS - Persons who conduct or perform scientific research and development through observation, study, experiments and other scientific projects including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists, biogeologists, etc. For policy planners, see H22; for social science research, see H16; for coroners and pathologists, see J12.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H28 WRITERS - Persons who research, develop and draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications. See H04 if services are included in an advertising or media campaign.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

H30 PERFORMERS/ACTORS - Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. See H04 if services are included within an advertising or media campaign.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H32 LAND APPRAISERS - Persons who set the value of a piece of land or other real property interests. For construction projects, see N04.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

H90 OPERATING TRANSFER - Consultant Service Contracts.

Legal Authority: Authorizing Legislation; 815 CMR 6.00; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

H98 REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

H99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS JJ. OPERATIONAL SERVICES

Covered Expenditures: This object class includes expenditures for services related to the routine operation of departments. Services are provided by Contractors (Independent Contractors), except when otherwise authorized by statute or regulation. "Operational Services" are part of the daily activities of the department. The use of the term "persons" includes firms as well as individuals.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the "*Commonwealth Procurement Policies and Procedures Handbook*" and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments "Level II" must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: State and/or contract employees may not be reimbursed through this object class. For Consultant Services, see Object class HH. For direct client services, see Object class MM. For administrative expenses, see Object Class EE.

J01 ACCREDITATION REVIEW COSTS - Costs associated with accreditation review of facilities and programs by professional accreditation standards boards.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR, DOE, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J04 ART MODELS/ARTWORK - Persons who serve as the subject for an artist or photographer. Includes payments to artists for artwork used for educational and/or exhibition purposes e.g., print, photographs, murals, sculptures, paintings, etc. Also includes art purchases from independent art dealers/artists, which may include: films, videos, slide sets, contemporary books and other works from selected artists. See F17 for art supplies for educational and teaching purposes.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J05 ATHLETIC SERVICES - For example: officials, coaches, lifeguards, referees, trainers, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR, RGT
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J07 AUCTIONEERS/APPRAISERS - Agents who sell goods or services at auction(s) and/or persons who estimate the worth of such. For land appraisers, see H32; for land appraisal conducted as part of a construction project, see N04.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J08 INFORMATION TECHNOLOGY CABLING - Cost of installing and maintaining IT and telecommunication cabling. Departments are strongly encouraged to consult with ITD and OSD prior to contracting.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J09 CLEANERS/JANITORS - Services to clean or maintain offices or properties.

Legal Authority: M.G.L. c. 149, § 27H; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J10 FINANCIAL SERVICES - Cost of lock boxes, collection and billing agencies and other bank services. For contingent fee debt collection and revenue contracts, see T09 and/or T10. For auditors, see H10.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J12 CORONERS AND PATHOLOGISTS - Persons who investigate and assist in investigating the causes and circumstances of death.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J13 COURT INVESTIGATORS - Persons appointed by a judge to investigate matters pending before a court.

Legal Authority: Authorizing Legislation, Court Ordered
Oversight Department: Judiciary, District Attorneys, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J14 COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION SERVICES - For the costs associated with stenographic or transcription services, including recording testimony or other audio communications in judicial proceedings, administrative hearings, depositions, public hearings, meetings or other proceedings through dictation, stenography, audio-recording or audiovisual recording and transcribing the communications into written transcripts or documents.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 221, § 83, § 88
Oversight Department: TRC, ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J16 EXAMINERS/MONITORS/GRADERS - Persons who administer, monitor or assess examinations.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J17 EXPERT WITNESSES - Fees for persons who testify before a judicial tribunal or other court, administrative or legislative forum, with particular expertise in, or knowledge of, the area of dispute or subject of testimony. Use J98 for reimbursements for travel and expenses for expert witnesses.

Legal Authority: M.G.L. c. 12, § 3; Authorizing Legislation
Oversight Department: AGO, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J18 EXTERMINATORS/INTEGRATED PEST MANAGEMENT - Persons who provide pest control services to eliminate or protect against health, safety and property damage risks caused by insects, rodents, birds, reptiles or other animals.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c.132, § 11; M.G.L. c.128 & c.129
Oversight Department: ANF, OSD, ENV, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J19 GUARDIANS AD LITEM - Special guardians appointed by a court, and financed by the Commonwealth, to act on behalf of a minor or incompetent individual.

Legal Authority: M.G.L. c. 119, § 26; M.G.L. c. 19A, § 20; M.G.L. c. 185, § 40; M.G.L. c. 123; M.G.L. c. 201; M.G.L. c. 215; 56A; M.G.L. c. 40, §§ 8-10; Authorizing Legislation
Oversight Department: TRC, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J20 GUIDES - Persons who direct tours or provide professional guide services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J21 HAZARDOUS WASTE REMOVAL SERVICES - Costs associated with the assessment, disposal and/or removal of hazardous waste not related to a construction project. This includes costs associated with the planning and designing of hazardous waste services. For non-hazardous waste removal, see J39. For construction related hazardous waste removal, see N14.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c.21E
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J23 INVESTIGATORS/INSPECTORS/REVIEWERS – Cost associated with official inquiries, inspections or reviews, including hearing officers. For medical reviews or consultations, see H20. For confidential investigations expenses, see E21.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J24 JURY AND WITNESS FEES - Costs involved with jury duty and lay witness fees. For expert witnesses, see J17.

Legal Authority: M.G.L. c. 262, § 29; M.G.L. c. 234A
Oversight Department: TRC, SJC, CTR
Agreement Type: Evidence of Attendance; Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA GAE/GX9 (Use restricted to the Courts and the District Attorneys)
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

J25 LABORATORY AND PHARMACEUTICAL SERVICES - Experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J27 LAUNDRY SERVICES - Costs of outside laundry services. For laundry supplies, see F11.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J28 LAW ENFORCEMENT - Costs associated with hiring local or state law enforcement officers. Includes the services of state law enforcement officers procured from a department authorized to provide such services. The Commonwealth Terms and Conditions/Standard Contract Form is required for expenditures and details performed by non-state law enforcement officers. For security guard services, see J40.

Legal Authority: M.G.L. c. 149, § 30C; 815 CMR 6.00
Oversight Department: EPS, POL, AGO, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- J29 MESSENGER/MAIL SERVICES** - Persons who deliver communications, packages, or currency. This includes the costs of telephone answering services and those associated with mailing services, including sorting, stuffing, printing of labels and envelopes and transporting mailing materials to US Postal locations.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- J31 NOTARY PUBLIC** - A public officer who attests to or certifies the authenticity of original documents, affidavits, depositions and protests of negotiable paper or certifies true attest copies of original documents and verifies the identification of persons executing documents in the notary's presence, including wills and contracts.

Legal Authority: M.G.L. c. 9, § 15
Oversight Department: SEC, CTR
Agreement Type: Proof of Service
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

- J32 PARALEGALS** - Persons with paralegal training certificate who provide legal assistance, research, document preparation, record management and other skills for department staff attorneys. For law clerks or legal interns, see C05 and C08.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- J33 PHOTOGRAPHIC AND MICROGRAPHIC SERVICES** - Persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See H04 for persons who develop photographic layouts, organize or develop video productions or other advertising and media programs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J36 PROCURING EVIDENCE/ POLYGRAPH EXAMINERS - Expenses for procuring or collating evidence or verification necessary for legal or administrative proceedings and/or persons who administer and/or interpret the results of polygraph examinations.

Legal Authority: M.G.L. c. 12
Oversight Department: AGO, District Attorneys, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

J38 RELIGIOUS SERVICES - Persons who perform religious services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J39 NON-HAZARDOUS WASTE REMOVAL SERVICES - Persons who remove and dispose of non-hazardous waste. For non-construction related hazardous waste removal, see J21. For construction related hazardous waste removal, see N14.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 16, § 18 et.seq; 21C
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J40 SECURITY SERVICES - Persons who protect clients, workers and property. This includes overseeing the destruction of confidential records. For the costs associated with hiring local or state law enforcement officers, see J28.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J41 SHERIFFS, CONSTABLES AND PROCESS SERVERS - Persons who serve and deliver legal documents.

Legal Authority: M.G.L. c. 221, § 75; M.G.L. c. 262
Oversight Department: CTR
Agreement Type: Proof of Service
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J42 COMMUNICATION ACCESS PROVIDERS FOR THE DEAF – A sign language interpreter (a nationally certified or state-screened individual who interprets spoken language into American Sign Language (ASL) or some form of manually-coded language and vice versa), a provider of Communication Access Real-time Translation (CART) services, and other individuals who facilitate the representation of spoken language into visual form for the purpose of communication with and/or on behalf of deaf and hard of hearing individuals. Includes Chargeback. For direct services to a client or patient, see Object class MM.

Legal Authority: M.G.L. c. 6, § 198; M.G.L. c. 221, § 92A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, MCD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J43 SNOW REMOVAL AND GROUNDSKEEPING SERVICES - Persons who remove snow or maintain grounds and perform other related duties. For the state highway snow removal programs, see N22. See F23 for departments authorized to provide groundskeeping services. See H06 for landscape designers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J44 SURVEYORS - Persons who survey. For surveying services relating to lateral projects, see N13.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J46 TEMPORARY HELP SERVICES - Persons who perform temporary general office work, for example: secretary, typist, receptionist, data entry, word processor, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J47 TITLE EXAMINERS - Persons who examine the record of title at the Registry of Deeds.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J50 INSTRUCTORS/LECTURERS/TRAINERS - Persons who provide instructional programs for departmental staff or the public except that no expenditure shall be made for employee enrollment in course(s) from which participants would commonly receive college level credits toward a degree of higher learning. For training programs provided for department clients, see M01, M03 or M04.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, HRD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J51 TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE - Persons who translate oral or written words. For direct services to a client or patient, see M01 or M03.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J52 VETERINARY SERVICES - Persons who provide medical attention to animals. Includes breeding, lab testing and farrier services.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J54 WEATHER REPORTING SERVICES - Persons who provide weather forecasts and warnings.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J56 FOOD SERVICES - Persons who prepare and/or serve food.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J57 "WORK STUDY" - Payments to educational institutions that provide college students with part-time employment. This is the department's share of the expense. For direct payments to individual students, see C05 or C28.

Legal Authority: M.G.L. c. 30, § 60; M.G.L. c. 115A, § 16-17; M.G.L. c. 15, § 62
Oversight Department: RGT, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

J58 ARCHIVISTS/LIBRARIANS/RECORD MANAGERS - Persons who manage archives, and who provide services to libraries.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J59 MOVERS - Persons who move office equipment and fixtures. For payments to departments authorized to provide moving services, see F23.

Legal Authority: M.G.L. c. 149, § 27G; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J60 LICENSED OR PROFESSIONAL TRADESPEOPLE - For example: plumbers, electricians, carpenters, locksmiths, etc.

Legal Authority: M.G.L. c. 141, 142, 143, 146, 149 c. 8, § 4; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

J61 PROPERTY MANAGEMENT – Persons responsible for management, maintenance and improvements of Commonwealth property; persons keeping a building, its infrastructure, and operational systems from deteriorating; includes all actions required to prevent a decline from the existing state or condition. For construction related property management, see Object class NN.

Legal Authority: M.G.L. c. 149; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

J75 ADVANCES OPERATIONAL SERVICES – Used to encumber advances in the JJ Object Class. It must also be used to return advance funds with an AR.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: TRE, HRD, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: 1099 MISC

J90 OPERATING TRANSFER - Operational Services.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

J98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES Authorizations for reimbursements are included in the Service Contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

J99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 29, §§ 20C and 29C; M.G.L. c. 7A, § 5A
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS KK. EQUIPMENT PURCHASE

Covered Expenditures: This object class includes expenditures for the procurement (outright purchase) and installation of equipment.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (see [Fixed Asset Acquisition Policy](#)). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: See Object Class LL for Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair.

K01 INFORMATION TECHNOLOGY (IT) EQUIPMENT - Computer hardware, software, systems, peripherals, paging devices and telecommunication equipment. See L01 for TELP lease-purchase; L21 for rental or lease; L41 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, §§ 4A, 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 29, § 27B; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K02 EDUCATIONAL EQUIPMENT - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See L02 for TELP lease-purchase; L22 for rental or lease; L42 for maintenance and repair costs. See F17 for educational supplies.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

K03 FACILITY EQUIPMENT - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, physical fitness testing equipment, and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For the initial purchase of equipment during the construction of a facility, see N18. See L03 for TELP lease-purchase; L23 for rental or lease; L43 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K04 MOTORIZED VEHICLE EQUIPMENT - Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 60 h.p, and marine vessels. Includes motorized vehicle equipment accessories. See K11 for heavy equipment. See L04 for TELP lease-purchase; L24 for rental or lease; L44 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 30, § 36A
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K05 OFFICE EQUIPMENT - For example: calculators, typewriters, postage, FAX machines, etc. For IT hardware, see K01. See L05 for TELP lease-purchase; L25 for rental or lease; L45 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT - Printing, photocopying, duplicating and micrographic equipment; including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. Includes payments for cash buyouts. See L06 for TELP lease-purchase; L26 for rental or lease; L46 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

K07 OFFICE FURNISHINGS - Furnishings including desks, chairs, floor mats and modular partitions. Chargeback for the Massachusetts Correction Industries (DOC) products available. When practical, preference should be given to items produced by DOC. See L07 for TELP lease-purchase; L27 for rental or lease; L47 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K09 MEDICAL EQUIPMENT - For example: X-ray machines, blood gas analyzers, etc. See L09 for TELP lease-purchase; L29 for rental or lease; L49 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K10 LAW ENFORCEMENT AND SECURITY EQUIPMENT - For example: firearms, radar, walkie-talkies, breath analyzers, etc. For ammunition, see F27. See L10 for TELP lease-purchase; L30 for rental or lease; L50 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K11 HEAVY EQUIPMENT - For example: front-end loaders, backhoes, bulldozers, cranes, etc. See L11 for TELP lease-purchase; L31 for rental or lease; L51 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K12 TELEVISION BROADCASTING EQUIPMENT - High technology equipment used for audio/visual productions for video and other television broadcasting. See L12 for TELP lease-purchase; L32 for rental or lease; L52 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

K13 LAWN AND GROUNDS EQUIPMENT - For example: compact tractors, snow throwers, chainsaws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers. See L13 for TELP lease-purchase; L33 for rental or lease; L53 for maintenance and repair costs.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

K90 OPERATING TRANSFER - Equipment Purchase.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

K99 LATE PENALTY INTEREST - Interest penalty for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 7A, § 5A; M.G.L. c. 29, §§ 20C, 29C
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS LL. EQUIPMENT TAX EXEMPT LEASE-PURCHASE (TELP), LEASE AND RENTAL, MAINTENANCE AND REPAIR

Covered Expenditures: This object class includes expenditures for equipment Tax Exempt Lease-Purchases (TELP), Equipment Term Leases and short-term rentals, and equipment maintenance and repair.

Expenditures Not Covered: This object class does not cover outright purchase of equipment without financing, see Object Class KK.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#) (see [Fixed Asset Acquisition Policy](#)). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

The format of this object class differs from other object class because the object codes are divided into the following three categories:

❖ **Object Codes L01 through L13 -EQUIPMENT LEASE-PURCHASE (TELP) (Purchase of Commodity with Third Party Financing with goal of Ultimate Ownership)**

- Department has a definite long term need for the Commodity.
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life.
- Department wants to "own" equipment.
- Department does not have sufficient available funds for outright purchase.
- ANF has approved the use of a TELP.
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth’s bond rating and must be carefully monitored.
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments.
- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on MMARS as a CT or RPO.
- Departments must follow requirements in the “*Tax Exempt Lease Purchase (TELP) Financing Handbook*” and “*Commonwealth Procurement Policies and Procedures Handbook*.”
- TELPS require recurring payment mechanism to ensure timely payments (RPO).
- TELPS may not be terminated without prior approval of the Comptroller.

❖ **Object codes L21 through L33 EQUIPMENT SHORT TERM RENTAL OR TERM LEASE (Short term use of equipment without ownership.)**

Short Term Equipment Use Without Ownership (Less than 6 months) -- Rental

- Short Term "use" Department does not wish to own;
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments;
- Maintenance/insurance is provided by the contractor;

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental;
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

Long Term Equipment Use Without Ownership (Longer than 6 months) -- Term Lease

- Lease gives the department only the "use" of the Commodity for a specified period;
- Lease payments are usually less than a rental for the same period of time;
- Procuring departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract;
- Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease;
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease;
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the Lease.

A Term Lease must be evaluated to determine if it should be categorized as capital or operating. The key points are as follows:

- Is there a transfer of ownership at the end of the lease?
- Is there a "bargain purchase option?" In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset's **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset's **FAIR MARKET VALUE** at the time of signing of the contract?

If the answer to ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.

❖ **Object codes L41 through L53 - EQUIPMENT MAINTENANCE AND REPAIR (Includes Replacement Parts Only As Part Of The Service Agreement)**

Maintenance is day-to-day, recurring repair and upkeep, which maintains an asset in good working condition throughout its estimated useful life.

OBJECT CODES L01 THROUGH L13 - EQUIPMENT LEASE-PURCHASE (TELP)
(Purchase of Commodity with Third Party Financing with goal of Ultimate Ownership).
See [Object Class LL Introduction](#) for additional information.

L01 INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE - Computer hardware, software, systems, peripherals and telecommunication equipment. See K01 for outright purchase.

Legal Authority:	M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department:	ANF, OSD, ITD, CTR
Agreement Type:	Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

L02 EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See K02 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L03 FACILITY EQUIPMENT TELP LEASE-PURCHASE - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. See K03 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L04 MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE - Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. Includes motorized vehicle equipment accessories. See K04 for outright purchase; K11 for heavy equipment.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 30, 36A; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L05 OFFICE EQUIPMENT TELP LEASE-PURCHASE - For example: calculators, typewriters, postage and FAX machines. For IT Hardware equipment, see K01. See K05 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L06 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE - Printing, photocopying, duplicating and micrographic equipment, includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. See K06 for outright purchase.

Legal Authority: M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

L07 OFFICE FURNISHINGS TELP LEASE-PURCHASE - For example: desks, chairs, floor mats and modular partitions.
See K07 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L09 MEDICAL EQUIPMENT TELP LEASE-PURCHASE - For example: x-ray machines and blood gas analyzers. See K09 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L10 LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE - For example: firearms, radar, walkie-talkies and breath analyzers. See K10 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L11 HEAVY EQUIPMENT TELP LEASE-PURCHASE - For example: front-end loaders, backhoes, bulldozers and cranes.
See K11 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

L12 TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE - High technology equipment used for audio/visual productions for video and other television broadcasting. See K12 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- L13 LAWN AND GROUNDS EQUIPMENT TELP LEASE-PURCHASE** - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers. See K13 for outright purchase.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase: N/A
Tax Forms: None

**OBJECT CODES L21 THROUGH L33
EQUIPMENT RENTAL OR LEASE**

(Short term use of equipment without ownership).

See **Object Class [LL Introduction](#)** for additional information.

- L21 INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE** - Computer hardware, software, systems, peripherals and telecommunication equipment.

Legal Authority: M.G.L. c. 29, § 27B; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L22 EDUCATIONAL EQUIPMENT RENTAL OR LEASE** - Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L23 FACILITY EQUIPMENT RENTAL OR LEASE** - Items necessary for the operation of programs of a state facility, for example: machinery, instruments, and appliances. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For rental or lease of law enforcement and security equipment, see L30. See G01 for rental or lease of modular units.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- L24 MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE** - Motor vehicles, including passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. Includes motorized vehicle equipment accessories.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; M.G.L. c. 30, § 36A; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L25 OFFICE EQUIPMENT RENTAL OR LEASE** - For example: calculators, typewriters and postage machines. For lease or rental of IT hardware, see L21.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L26 PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE** - Printing, photocopying, duplicating and micrographic equipment, including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L27 OFFICE FURNISHINGS RENTAL OR LEASE** - For example: desks, chairs, floor mats and modular partitions.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L29 MEDICAL EQUIPMENT RENTAL OR LEASE** - For example: x-ray machines and blood gas analyzers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

L30 LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE - For example: firearms, radar, walkie-talkies and breath analyzers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: CT/PRM
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

L31 HEAVY EQUIPMENT RENTAL OR LEASE - For example: front-end loaders, backhoes, bulldozers and cranes.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

L32 TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE - High technology equipment used for audio/visual productions for video and other television broadcasting.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

L33 LAWN AND GROUNDS EQUIPMENT RENTAL OR LEASE - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p., shredders and chippers, trimmers, tillers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

**OBJECT CODES L41 THROUGH L53
EQUIPMENT MAINTENANCE AND REPAIR
(INCLUDES REPLACEMENT PARTS ONLY AS PART OF THE SERVICE AGREEMENT).**
See [Object Class LL Introduction](#) for additional information.

L41 INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR - Maintenance of computer hardware, software, systems, peripherals, paging devices and telecommunication equipment.

Legal Authority: M.G.L. c. 29, § 27B; M.G.L. c. 30, §§ 51-52; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, ITD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC/IE/ITI, ITA
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- L42 EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR** - Maintenance of items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority: M.G.L. c. 30, §§ 51-52; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L43 FACILITY EQUIPMENT MAINTENANCE AND REPAIR** - Maintenance for items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances and modular units. Also includes equipment associated with implementing energy savings conservation measures. See G10 for energy savings. For security equipment maintenance and repair, see L50.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L44 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR** - Maintenance of motor vehicles, including: passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 60 h.p., and marine vessels. For motorized vehicle maintenance and repair chargeback, see E26.

Legal Authority: M.G.L. c. 30, § 36A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L45 OFFICE EQUIPMENT MAINTENANCE AND REPAIR** - Maintenance of calculators, typewriters, postage, FAX machines, etc. For IT equipment maintenance and repair, see L41.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- L46 PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR -** Maintenance of printing, photocopying, duplicating and micrographic equipment, includes maintenance of equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L47 OFFICE FURNISHINGS MAINTENANCE AND REPAIR -** Maintenance of desks, chairs, floor mats, modular partitions, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L49 MEDICAL EQUIPMENT MAINTENANCE AND REPAIR -** Maintenance of x-ray machines, blood gas analyzers, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L50 LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR -** Maintenance of firearms, radar, walkie-talkies, breath analyzers, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- L51 HEAVY EQUIPMENT MAINTENANCE AND REPAIR -** Maintenance of front-end loaders, backhoes, bulldozers and cranes, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

L52 TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR - High technology equipment used for audio/visual productions for video and other television broadcasting.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

L53 LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR - For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 60 h.p, shredders and chippers, trimmers, tillers.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

L90 OPERATING TRANSFER - Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

L99 LATE PENALTY INTEREST - Interest penalty for late payments.

Legal Authority: M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS MM. PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS

Covered Expenditures: This object class includes expenditures for client services including, but not limited to, social, special educational, health, medical, mental health, retardation, rehabilitative, and elder programs and services to clients, residents, and students. This object class is divided into object codes based upon who provides the client services (individuals or corporations) and whether or not the services are part of a Purchased Program of Client Services (POS) under M.G.L. c. 29, § 29B.

POS – Purchase of Service Programs (Purchased Program of Client Services under M.G.L. c. 29, § 29B.)

- ❖ Purchased Service Programs provided by organizations or Commonwealth departments (see object codes M03 and MM3);
- ❖ Purchased Service Programs providing direct services to clients, such as client transportation, designed to support and enhance the delivery of other direct client services, and indirect or ancillary services which enhance or supplement purchased client human and social services such as contractor staff training (see object code M04);
- ❖ Human and Social Services Program Equipment (see object code M11).

Non-POS Program Services (Services not part of a Purchased Program of Client Services and not covered under M.G.L. c. 29, § 29B.)

- ❖ Ongoing care to residents, patients and clients rendered by individuals other than state employees of the procuring department (see object codes M01 and MM1);
- ❖ Client services rendered by individuals employed by incorporated entities such as agencies providing respite workers and medical group practices (see object codes MIM and M2M);
- ❖ Reimbursements to clients or to individuals for expenses incurred on behalf of clients (see object codes M02 and MM2); tuition and educational fees (see object code M07);
- ❖ Non-Human Service – Cooperative Funding Contracts (see object code M10);
- ❖ Reimbursement for Travel and Other Expenses for Individuals (see object code M98).

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, M.G.L. c. 29, §29B, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms. Secretariat signoff can be made on RFR or procurement, contract or any other method that is verifiable provided that Secretariat signoff is obtained prior to contract execution.
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms;

Expenditures Not Covered: State employees may not be reimbursed through this object class. This object class does not include “Grants” or “Subsidies”, see Object Class PP, or Entitlement Programs, see Object Class RR.

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- M01 NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS -**
Non-medical or non-health care related services rendered by individuals who provide client services either directly or on behalf of a client. Individual Contractors are not employed by an organization but have direct contracts and receive direct payments from the department. Includes non-credentialed care providers such as: peer counselors and respite workers, as well as individuals belonging to a recognized human service profession such as: social workers, teachers, interpreters or translators. For non-medical or non-health related services by an individual employed by an organization, with the contract and payments made with/to the organization, see M1M.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

- MM1 MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS -** Services rendered by individuals, who provide medical or health care related services to clients. Includes physicians, nurses, psychiatrists, and other health care professionals. Individual Contractors are not employed by an organization but have direct contracts and receive direct payments from the department. For medical or health related services rendered by an individual employed by an organization, with the contract and payments made with/to the organization, see M2M.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

- M1M NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS -** Non-medical or non-health care related individual services rendered either directly to or on behalf of a client by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers individual service providers to provide requested services (e.g., personal care attendants, social workers, teachers, interpreters, translators or direct care relief services furnished by a temporary employment or referral agency to a state hospital). For non-medical services rendered by an individual contractor, not employed by or through an organization, see M01. For POS non-medical and non-health program services, see M03.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

M2M MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS - Medical or health care related individual services rendered either directly to or on behalf of a client by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers medical professionals to provide requested services (e.g., physicians, nurses, psychiatrists, physical therapists and other health care professionals furnished by a medical referral agency or medical group practice to a state hospital). For services rendered by an individual contractor, not employed by or through an organization, see MM1. For POS program services, see MM3.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

M02 REIMBURSEMENTS - Reimbursement to clients or to individuals for expenses incurred on behalf of clients. Includes foster family stipends, adoption subsidies, guardians ad litem, volunteers, and reimbursement for expenses incurred while receiving services.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Memorandum of Understanding, Receipt
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

MM2 TAX REPORTABLE REIMBURSEMENTS - Reimbursements to volunteers based on stipend levels.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Memorandum of Understanding
Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099 (MISC)

M03 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL - Payments pursuant to contracts with organizations to purchase specified social services or programs (excluding medical and health care, see MM3) on behalf of specifically identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Limited to services with no health care components. Includes payments to “Chapter 71B” approved private schools rendering special educational services.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7, § 22; 801CMR 21.00; 808 CMR 1.00; 815 CMR 3.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

MM3 PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS - MEDICAL OR HEALTH CARE RELATED

- Payments pursuant to contracts with organizations to purchase social services or programs with medical or health care related components on behalf of specially identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7, § 22; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

M04 SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS - Payments pursuant to contracts with organizations for direct services to clients designed to support and enhance the delivery of other direct client services (e.g., client transportation) or indirect/ancillary services which enhance, complement or supplement purchased client services (e.g., purchased contractor staff training or public information and referral programs). No individuals may be classified under this object code.

Legal Authority: Authorizing Legislation; M.G.L. c. 29, § 29B; st. 1993 c. 110, S. 274, as amended; M.G.L. c. 7, § 22; 801 CMR 21.00; 815 CMR 3.00.
Oversight Department: ANF, OSD, EHS, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form,
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

M07 TUITION AND EDUCATIONAL FEES - Tuition, dormitory, board, incidental fees, and educational supplies paid to enroll clients in an established curriculum of elementary, secondary, post-secondary, graduate, or vocational instruction at an accredited educational institution. Excludes payments to "Chapter 71B" approved private schools rendering special educational services, see M03, MM3. **Comments:** Compensation is determined by the tuition and fee schedule of each educational institution.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Invoice Statement, Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

M10 NON-HUMAN SERVICE - COOPERATIVE FUNDING CONTRACTS - Payments for collective purchasing contracts and other cooperative funding contracts for Non-Human and Social Services and programs. For procurement and contracts for research, including research performed by private Higher Educational institutions, see Object class HH. For grants or subsidies, see Object class PP.

Legal Authority: Authorizing Legislation; M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

M11 HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT - Expenditures for the purchase of Commonwealth owned equipment and furnishings necessary for the operation of Human and Social Service Programs; equipment and/or furnishings for use in programs operated by Commonwealth vendors and procured under M03, MM3 and M04. Equipment and/or furnishings eligible for purchase under this object code must be movable and have an acquisition cost exceeding \$500 and a useful life of more than one year. For example, equipment and/or furnishings purchased under this object code may include appliances, workshop production machinery, office files, desks, copiers and residential furnishings. Title to the equipment and/or furnishings vests with the Commonwealth. The department and the contractor are responsible for the inventory of the equipment and/or furnishings. The contractor is responsible for the return of the equipment to the department or transfer to another contractor upon termination of the contractor's contract pursuant to 808 CMR 1.04(5).

Legal Authority: M.G.L. c.7 § 22; M.G.L. c.29 § 29B; st.1993 c. 110, s.274 as amended; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

M90 OPERATING TRANSFER - Purchased Client Human Services and Social Services, and Non-Human Service Programs.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

M98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1 - Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 7, § 22; 801 CMR 21.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#)
Tax Forms: None

M99 LATE PENALTY INTEREST - Penalty interest for late payments.

Legal Authority: 815 CMR 4.00; M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

**OBJECT CLASS NN. CONSTRUCTION AND IMPROVEMENTS OF BUILDINGS AND MAINTENANCE OF
INFRASTRUCTURE AND LAND ACQUISITION**

Covered Expenditures: This object class includes expenditures for the construction, reconstruction, installation, demolition, maintenance or repair of any building (vertical structures). The Division of Capital Asset Management and Maintenance (DCP) oversees vertical structure construction, improvement, maintenance, land acquisition and related costs. This object class also includes the construction, reconstruction, alteration, remodeling or repair of any public work, or for the purchase of any material, improvement and maintenance of lateral structures such as highways, roads, railroads, bridges and tunnels. The Executive Office of Transportation and Construction (TRP) and the Massachusetts Highway Division (DPW) oversee lateral structure construction, improvements, maintenance, purchase of easements, rights of way and related transportation and drilling costs. Construction improvement is an addition, alteration, betterment or structural change to an asset, which results in its greater durability or extended useful life or to comply with current code regulations. Construction maintenance is day-to-day, routine recurring repair and upkeep activities to keep an asset in good working condition throughout its estimated useful life.

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition, for goods and services contracts:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: See Object class JJ or LL for routine day-to-day maintenance.

N01 ARCHITECTS/DESIGNERS - Persons who design or create plans for construction projects.

Legal Authority:	M.G.L. c. 7, §§ 38A½-38O; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department:	ANF, DCP, HRD, OSD, CTR
Agreement Type:	DCP C-2 Design Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases .
Tax Forms:	1099(MISC)

N02 ARTISTS - Persons who create works of art for construction projects.

Legal Authority:	M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department:	ANF, HRD, OSD, CTR
Agreement Type:	Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases .
Tax Forms:	1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N03 ATTORNEYS/LEGAL SERVICES - Persons who represent the state in legal matters on construction projects, or who provide any legal services related to a construction project, even if project is paid under a separate object code. For non-construction related legal services, see H09. All Commonwealth Departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the Department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a Department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The [Attorney General Review Form for Attorneys Providing Legal Services](#) form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: [Attorney General Policy for Prior Review of Attorneys](#). Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire.

Legal Authority: M.G.L. c. 12, § 3; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, AGO, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

N04 APPRAISERS - Persons who set the value of a piece of land or other real property interests. See H32 for land appraisals not associated with construction projects, and J03 for non-land related appraisals of goods and/or services.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N05 CONSTRUCTION MANAGEMENT - Persons who oversee the development and progress of specific construction projects. Includes property management during period of construction. For non-construction property management, see J61.

Legal Authority: M.G.L. c. 7, § 38A½-38K; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, DCP, HRD, OSD, CTR
Agreement Type: DCP CM-1 Construction Management Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N06 COST ESTIMATORS - Persons who estimate the actual cost of a project.

Legal Authority: M.G.L. c. 7 § 42H; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N08 ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS - Persons who make decisions for the Commonwealth regarding plans, specifications and materials on construction projects.

Legal Authority: M.G.L. c. 7 § 42J; M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N12 TESTING FIRMS - Firms that test concrete, soil or other items associated with a construction project.

Legal Authority: M.G.L. c. 29, § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, DCP, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N13 HIGHWAY/LATERAL STRUCTURE PLANNING AND ENGINEERING - Survey work, open space planning, transportation and transportation-related planning, environmental studies, title examinations, preliminary engineering on bridges and highways prior to the construction phase, and engineering services for bridges and highways during construction periods. Includes expert witnesses who prepare documents for court appearances.

Legal Authority: M.G.L. c. 29, § 9G, § 29A; M.G.L. c. 140B, §§ 9-10; M.G.L. c. 81; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N14 HAZARDOUS WASTE REMOVAL SERVICES - Costs associated with the assessment, disposal and/or removal of hazardous waste during a construction project. This includes costs associated with the planning and design of hazardous waste services. For non-hazardous waste removal, see J39. For non-construction-related hazardous waste removal, see J21.

Legal Authority: M.G.L. c. 21A-21I; M.G.L. c. 81; M.G.L. c. 16 § 18; M.G.L. c. 29, § 8B; § 29A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, HRD, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N15 BUILDING/VERTICAL STRUCTURE CONSTRUCTION - Costs associated with general contractors and vertical construction. Vertical construction is regulated by the Division of Capital Asset Management and Maintenance (DCP) as defined by c.579 Acts of 1980 as codified in M.G.L. c. 7, where applicable. Use is limited to DCP and those departments delegated by DCP.

Legal Authority: M.G.L. c. 7 §§ 39A-43K; M.G.L. c. 149 §§ 44A-44J; M.G.L. c. 30, § 39M
Oversight Department: ANF, DCP, CTR
Agreement Type: Vertical Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

N16 BUILDING AND LAND IMPROVEMENTS AND LAND MAINTENANCE - Improvements and maintenance of land; improvements to buildings including management maintenance systems and heating, air conditioning, ventilation and cooling systems; work required to restore or modernize a building that results in greater durability or extended useful life or to comply with code requirements. For day-to-day facility equipment maintenance, see L43 or J60. For property management, see J61.

Legal Authority: M.G.L. c. 7, §§ 39A-43K; M.G.L. c. 30, §§ 39A-39R; M.G.L. c. 149, § 44A-44J; M.G.L. c. 29, § 8B
Oversight Department: ANF, DCP, CTR
Agreement Type: Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

N17 CONSTRUCTION BONUS - Payments in excess of the construction fee for projects, which meet criteria, specified in the contract and which exceed the minimum contract standards.

Legal Authority: M.G.L. c. 7, § 39A-43K; M.G.L. c. 81; M.G.L. c. 30, §§ 39A-39R; M.G.L. c. 149, § 44A-44J; M.G.L. c. 29, § 8B
Oversight Department: ANF, DCP, CTR
Agreement Type: Construction Contract, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N18 INITIAL FURNISHINGS AND EQUIPMENT PURCHASES - Purchase of furnishings and equipment related to construction, renovations, or improvements.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

N19 LAND ACQUISITION - Acquisition of land and related expenditures, e.g., real estate taxes. For relocation costs, see N30. For attorneys and appraisers, see N03 and N04.

Legal Authority: M.G.L. c. 79, §§ 1, 2; M.G.L. c. 7, 40E-40N; M.G.L. c. 81, § 7; M.G.L. c. 159, § 60;
M.G.L. c. 92, § 117; Authorizing Legislation
Oversight Department: ANF, DCP, TRP, CTR
Agreement Type: Deed; Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(S)

N20 LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND - Purchases specifically mandated by the legislature or courts.

Legal Authority: Authorizing Legislation; Court Order; M.G.L. c. 29, § 9G
Oversight Department: ANF, CTR
Agreement Type: Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N21 HIGHWAY/LATERAL CONSTRUCTION - Costs associated with the construction, rehabilitation and structural maintenance of highways, bridges, tunnels, transportation facilities and environmental remediation projects, such as: grading, replacement, etc. See N23 if materials only are purchased for department use.

Legal Authority: M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. c. 140B, § 10;
M.G.L. c. 30, § 39M
Oversight Department: TRP, ANF, CTR
Agreement Type: Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N22 HIGHWAY/LATERAL MAINTENANCE AND IMPROVEMENTS - Costs associated with cosmetic maintenance and other work to maintain bridges and highways such as: landscaping, snow and ice removal, paving and patching, litter control, catch basin cleaning, line and bridge painting, tunnel cleaning, See N23 if materials only are purchased for department use.

Legal Authority: M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. c. 140B, § 10;
M.G.L. c. 30, § 39M
Oversight Department: TRP, CTR
Agreement Type: Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N23 HIGHWAY/LATERAL MAINTENANCE MATERIALS - Costs of materials used to maintain highways, e.g., sand, salt, patch, etc.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; M.G.L. c. 30, § 39M
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

N24 RAILROADS - Purchase of railroad land, rights of way and ties in conjunction with capital projects.

Legal Authority: M.G.L. c. 161C; M.G.L. c. 79, § 1
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(S)

N25 RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY - Includes payments for temporary or permanent use of property for construction of bridges, highways and railroad rights of way.

Legal Authority: M.G.L. c. 161C; M.G.L. c. 79, § 1
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(S)

N26 MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY - Expenditures for dispatching, maintenance of way, track structures and signals, procedures training, trackage charges and other related expenses pursuant to an agreement to operate train services.

Legal Authority: M.G.L. c. 161C
Oversight Department: TRP, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N27 TRANSPORTATION OPERATING AGREEMENTS - Transportation of passengers and freight by railroad, bus, boat and plane. For direct client transportation services, see M04.

Legal Authority: M.G.L. c. 161C; Authorizing Legislation
Oversight Department: TRP, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

N29 DRILLING CONTRACTS - Cost of drilling associated with preliminary engineering projects.

Legal Authority: M.G.L. c. 29, § 8B; M.G.L. c. 81; M.G.L. c. 92, § 103
Oversight Department: TRP, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

N30 RELOCATION COSTS FOR LAND TAKING - This includes moving expenses-residential (fixed), moving expenses (actual), moving expenses-residential (actual), moving expenses-business, payments in lieu of actual business moving expenses, replacement housing payment-tenants and certain others, contract payments to local public agencies, and last resort housing-preliminary and last resort housing-final.

Legal Authority: M.G.L. c. 79A; Federal Register, Vol. 5 No. 40, March 2, 1989, Section 24.208
Oversight Department: ANF, DCP, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

N41 NON-ROAD INFRASTRUCTURE CONSTRUCTION – Cost associated with the construction, rehabilitation and structural maintenance of boardwalks, dams, beaches, paved bike and pedestrian trails, recreational projects, sewer systems, seawall fishing and boat piers, etc.

Legal Authority: M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29, § 9G; M.G.L. 140B, § 10; M.G.L. c30, § 39M
Oversight Department: TRP, ENV, ANF, CTR
Agreement Type: Construction Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099 (MISC)

N90 OPERATING TRANSFER - Construction and improvements of buildings and maintenance of infrastructure and land acquisition.

Legal Authority: Authorizing Legislation; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- N94 HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE** - No payments may be made using this object code without prior approval of CTR Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to the claimant, and which are payable solely to Claimant or third party insurer. All payments must be made under Claimant's TIN. The check may be mailed to the Claimant's attorney or other 3rd party address using an additional remittance address without the attorney or 3rd party being listed as a payee. Payments to Claimant attorneys may not be made using this object code. Types of damages payable under this object code include vertical and horizontal construction claims, eminent domain and other land acquisition claims, and other claims authorized to be paid under this object code by the CTR's Legal Unit. Upon approval of use of object code by CTR's Legal Unit, these claims are payable by department using department Funds associated with the relevant land acquisition, capital or bond authorization or other legally available department funds. Does NOT include employment related claims (claims made by current or former employee arising from employment). See N96 and N99 for interest payments.

Legal Authority: 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified copy of Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099-MISC (Box 3) to Claimant or Insurer

- N95 HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE** - No payments may be made using this object code without prior approval of CTR Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to both the Claimant and their attorney because the payment is made either jointly to the Claimant and Claimant's attorney, or solely to Claimant's attorney. No payments may be made to a third party that is not the Claimant's attorney. All payments must be made using attorney's TIN. Types of damages payable under this object code include vertical and horizontal construction claims, eminent domain and other land acquisition claims and other claims authorized to be paid under this object code by the CTR Legal Unit. These claims are payable by department using department Funds associated with the relevant contract or land acquisition or other legally available department funds. All payments are subject to appropriation. See N96 and N99 for all interest payments that must be paid separately from damages.

Legal Authority: M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department: AGO, ANF, CTR
Agreement Type: Certified copy of Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099-MISC (Box 3) to Claimant; CTR issues manual 1099-MISC (Box 14) to Attorney

- N96 LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING** - Interest payments on eminent domain taking.

Legal Authority: M.G.L. c. 79, § 37
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- N98 REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS -**
Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority: M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Relevant Supporting Documentation, Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: None

- N99 LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT PROJECTS -** Penalty interest on late payments related to a construction project or settlement or judgment arising out of a construction project. Does not include interest payments on eminent domain takings, See N96.

Legal Authority: M.G.L. c. 30, § 39G-39K; 815 CMR 4.00
Oversight Department: CTR, DPW, DCP
Agreement Type: Valid Claim under Contract
Pre/Encumb/Payment Request: CT/GAE/GAX, is used only when contract has expired
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS PP. GRANTS AND SUBSIDIES

Covered Expenditures: This object class includes grants and subsidies to both public and non-public entities, with certain specified restrictions, as outlined in 815 CMR 2.00. A public entity includes, but shall not be limited to, a city, town, township, municipality, commission, district, school district, special district, local public authority, or any agency or instrumentality of local public authorities, and public authorities (as defined in M.G.L. c. 29, § 1). A grant provides financial assistance under contractual terms with Grantees (Public and Non-Public entities) to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. A Grant may not be made for a procurement or contract for the purchase of Goods or Services. Grants of discretionary funds that have not been legislatively designated to either be distributed through a formula or other non-discretionary method, or to specified grantees, are awarded through an open public process. A subsidy is a legislatively mandated payment of a specific amount of funds to a specifically named entity.

NEW REQUIREMENT FOR GRANTS: A public posting (Comm-PASS, department website, newspaper, etc.) is required for grants when:

- the total anticipated value of any single grant award *may* exceed \$50,000 for the duration of the grant or grant program, or
- the pool of potential eligible grant recipients includes, or *may* include, non-public entities, or
- the total available funds for disbursement in any fiscal year exceeds \$200,000.

Requirements: All Commonwealth departments disbursing grants must comply with 815 CMR 2.00 and are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#). All departments that take advantage of Incidental Grants must comply with Incidental Purchase requirements identified by CTR and OSD. All grants must use the Commonwealth Terms and Conditions/Standard Contract Form. Subsidies must use the Subsidy Agreement or comparable agreement.

Expenditures Not Covered: This object class does not include goods and service contracts.

P01 GRANTS TO PUBLIC ENTITIES - Payments of discretionary and non-discretionary (designated) financial assistance under contractual terms to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. Grants to public entities may be made from all sources of funds (account types: Maintenance, Capital, Trust and Federal).

<i>Legal Authority:</i>	Appropriation Act; 815 CMR 2.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
<i>Pre/Encumb/Payment Request:</i>	RQS (optional pre-encumbrance)/CT/PRC
<i>Incidental Purchase:</i>	See 815 CMR 2.00 and CTR Policies for guidance on Incidental Grants; same threshold as Incidental Purchases; GAE/INP use restricted to Incidental Purchases
<i>Tax Forms:</i>	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

PP1 GRANTS TO NON-PUBLIC ENTITIES - Payments of discretionary and non-discretionary (designated) financial assistance from trust or federal funds under contractual terms to achieve or continue a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. Grants to non-public entities are limited to trust and federal funds, unless otherwise specified by legislation or unless the department has publicly posted the grant(s).

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 2.00
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: See 815 CMR 2.00 and CTR Policies for guidance on Incidental Grants; same threshold as Incidental Purchases; GAE/INP use restricted to [Incidental Purchases](#)
Tax Forms: None

P02 SUBSIDIES - Non-discretionary funds unconditionally appropriated by the Legislature to a specific entity. In order to be considered a "subsidy", the Appropriation Act or general or special language must designate the funds as a direct "payment" (not as "Grant" or a "Contract") and must specify the amount of funds to be paid and the name of the entity to receive the payment(s). **Comments:** A copy of the appropriation act or general or special law language authorizing the subsidy must be submitted.

Legal Authority: Authorizing Legislation; Appropriation Act; 815 CMR 2.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Act Language Authorizing Subsidy; Subsidy Agreement
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

P04 "CHERRY SHEET" DISTRIBUTIONS - Designated local aid payments by the department of Revenue via the department of the State Treasurer based upon percentages delineated in the General Appropriations Act. **Comments:** Reconciliation of the department of Revenue (DOR) "Green Sheet" with the department of the State Treasurer (TRE) deductions applied. These are usually direct transfers to a city, town or other local governmental entity.

Legal Authority: Appropriation Act; Authorizing Legislation
Oversight Department: DOR, TRE, CTR
Agreement Type: N/A
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

P05 STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS - Taxes, fines, fees, etc. imposed at the option of local governments, which are collected at the state level and redistributed to eligible units of local government, such as: hotel/motel and jet fuel taxes. **Comments:** City or town taxes collected by the state and disbursed by the department of the State Treasurer (TRE) (for example: hotel/motel tax; jet fuel tax).

Legal Authority: M.G.L. c. 64G, § 3A; M.G.L. c. 64J; Authorizing Legislation
Oversight Department: DOR, TRE, CTR
Agreement Type: N/A
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/TD
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

- P06 OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES** - Legislatively mandated commitments by the Commonwealth to fund an identifiable expense originally incurred by a state authority (as defined by M.G.L. c. 29, § 1).
Comments: For example: debt service assistance and agreement by the Commonwealth to act as guarantor of authority debt.

<i>Legal Authority:</i>	Appropriation Act; Authorizing Legislation
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Copy of Authorizing Legislation
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX /TD
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

- P90 OPERATING TRANSFER** - Grants and Subsidies

<i>Legal Authority:</i>	Authorizing Legislation; 815 CMR 6.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Copy of Authorizing Legislation, Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	OT (Use restricted to CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS RR. ENTITLEMENT PROGRAMS

Covered Expenditures: This object class includes entitlement payments made to recipients/beneficiaries and/or service providers on behalf of recipients/beneficiaries for authorized services to Commonwealth residents. Eligibility and verification of the recipient and/or provider to participate in entitlement programs are determined by the Commonwealth through an authorized state department that maintains the program and is governed by specific rules and regulations. **These payments are primarily categorized as financial assistance and the recipients/beneficiaries are identified prior to payment.**

Requirements: All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and [CTR Fiscal Policies](#)). All departments that take advantage of Incidental Purchases must comply with Incidental Purchase requirements identified by CTR and OSD. In addition, for commodity and services contracts:

- Executive departments “Level III” must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the “*Commonwealth Procurement Policies and Procedures Handbook*” and must purchase from available Statewide Contracts unless unique needs of department cannot be met, and use specified Commonwealth contract forms;
- Non-Executive Departments “Level II” must comply with M.G.L. c. 7, § 22, internal procurement policies and procedures and use specified Commonwealth contract forms;
- Exempt Departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of MMARS document processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered: This object class does not include purchased human service programs, and other contract types of client human and non-human services and social services, See Object Class MM. For Grants and Subsidies, See Object Class PP.

R01 TRANSITIONAL AID FOR NEEDY FAMILIES (TANF) - Financial assistance to low-income families with dependent children.

Legal Authority: M.G.L. c. 18; M.G.L. c. 118; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA/EBT (Use restricted to WEL)
Incidental Purchase: N/A
Tax Forms: None

RR1 NUTRITIONAL ASSISTANCE - Nutritional assistance to eligible or qualifying low-income families individuals. (In particular, nutritional assistance to non-citizens who were made ineligible for the Food Stamp Program due to non-citizen status. Recipient must have resided in the Commonwealth for at least 60 days.)

Legal Authority: M.G.L. c.18, s.2; M.G.L. c. 118; M.G.L. c.5; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/EBT (Use restricted to WEL)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R02 EMERGENCY ASSISTANCE - Emergency payments of rental assistance for individuals, or on behalf of individuals, regardless of qualification or status in any other benefit/assistance program.

Legal Authority: M.G.L. c. 18; M.G.L. c. 18B, § 2; M.G.L. c. 19A, § 18; M.G.L. c. 23B, § 24-26; c. 111E, § 9; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA/EBT (Use restricted to WEL)
Incidental Purchase: N/A
Tax Forms: None

R03 FUEL ASSISTANCE - Payments directly to, and on behalf of, qualified applicants for energy related programs, e.g., LIHEAP and utility payments.

Legal Authority: M.G.L. c. 23B, § 24A; Appropriation Act
Oversight Department: OCD, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

R04 SUPPLEMENTAL SECURITY INCOME (SSI) - A federally administered program, funded in part by the Commonwealth, which provides cash assistance to the elderly, disabled and blind.

Legal Authority: M.G.L. c. 18, § 2; M.G.L. c. 118A, § 1; M.G.L. c. 117A, § 1; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA
Incidental Purchase: N/A
Tax Forms: None

R05 REFUGEE ASSISTANCE - Financial and medical assistance to newly settled refugees.

Legal Authority: M.G.L. c. 6, § 206I; Refugee Act of 1980; (P. L. 96.212); Immigration Reform & Control Act, (P. L. 99-603); Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/EA
Incidental Purchase: N/A
Tax Forms: None

R06 EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC) - Financial assistance to needy individuals ineligible for other public assistance programs e.g., TANF or SSI. For medical assistance, see R07.

Legal Authority: M.G.L. c. 18, § 2; M.G.L. c. 117A, § 1; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R07 MEDICAL ASSISTANCE - Limited medical benefit payments for needy individuals ineligible for other public assistance programs e.g., Medicaid, see R10. Includes Healthy Start, Organ Transplant Programs, etc.

Legal Authority: M.G.L. c. 118E; M.G.L. c. 111, § 24D; Authorizing Legislation; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: EA RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

R08 CHILD SUPPORT - Payments to custodial parents who are not currently receiving TANF benefits.

Legal Authority: 42 U.S.C. § 651; M.G.L. c. 119; MG.L. c. 119A; Appropriation Act
Oversight Department: DOR, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: EA
Incidental Purchase: N/A
Tax Forms: None

R09 EDUCATIONAL ASSISTANCE - Scholarship, stipend, and fellowship payments directly to, or on behalf of, Commonwealth students. Includes the Commonwealth match for federal financial aid programs.

Legal Authority: M.G.L. c. 15A; M.G.L. c. 15C; M.G.L. c. 18, § 2; M.G.L. c. S55 (Mass. Higher Education Assistance Corp.); Appropriation Act
Oversight Department: RGT, Higher Education departments, CTR
Agreement Type: Scholarship/Fellowship Language
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/GAE/GAX/EBT
Incidental Purchase: N/A
Tax Forms: None

R10 MEDICAID - Payments to providers for medical assistance given on behalf of financially and medically needy individuals.

Legal Authority: M.G.L. c. 18, § 2; M.G.L. c. 118E; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/EBT/IET
Incidental Purchase: N/A
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

R11 MANDATED SHARED COSTS - Programs with legislatively shared cost components; for example: “Section 8” and “Chapter 766”.

Legal Authority: M.G.L. c. 121B; M.G.L. c. 71B; 603 CMR 28.00; Appropriation Act
Oversight Department: OCD, DOE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R12 INMATE RELEASE - Payments authorized by the superintendent of a correctional institution to an inmate upon release.

Legal Authority: M.G.L. c. 6, § 129; Appropriation Act
Oversight Department: EPS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

R13 VETERANS ASSISTANCE - Reimbursements to cities and towns for financial assistance to veterans. Includes war bonus payments directly to veterans and payments of annuities and payments for annuities to 100% disabled veterans and certain parents and spouses of deceased veterans.

Legal Authority: M.G.L. c. 115, § 6; Appropriation Act
Oversight Department: TRE, VET, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment: RQS (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

R14 ENVIRONMENTAL CONSERVATION PROGRAMS - Payments on behalf of pre-qualified individuals for home energy improvements and for the removal of environmental hazardous materials in the home or other conservation programs.

Legal Authority: M.G.L. c. 25A, § 11A; Appropriation Act
Oversight Department: OCD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

R15 VOUCHER TYPE PROGRAMS - Payments to providers on behalf of clients who have received a specific service for a pre-determined amount, for example: day care and Women, Infants, and Children (WIC), nutrition and school lunch.

Legal Authority: M.G.L. c. 111, § 24D; M.G.L. c. 18B; Appropriation Act
Oversight Department: EHS, DOE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

R16 INDIVIDUAL EMPLOYMENT ASSISTANCE - Payments to clients for transportation expenses incurred while seeking employment or participating in employment training programs.

Legal Authority: M.G.L. c. 151A, § 22; M.G.L. c. 23, § 9I-9N; Appropriation Act
Oversight Department: EOL, EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R17 UNEMPLOYMENT BENEFITS - Benefits paid directly to eligible individuals who are unemployed.

Legal Authority: M.G.L. c. 151A, § 22; Appropriation Act
Oversight Department: TRE, DET
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX/TD
Incidental Purchase: N/A
Tax Forms: 1099 (G)

R18 EMPLOYMENT ASSISTANCE - Payments to providers on behalf of individuals seeking job training and payments to labor shortage programs such as: health care education, training, career development, and child care.

Legal Authority: M.G.L. c. 151A; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EOL, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC)

R19 COMPENSATION TO VICTIMS OF VIOLENT CRIMES - Payments for expenses incurred as a result of violent crimes. Also provides for benefits to spouse/family members killed in the line of duty.

Legal Authority: M.G.L. c. 258B; M.G.L. c. 32A, § 100A; Appropriation Act
Oversight Department: AGO
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE, GX9 (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: None

R20 WORKER'S COMPENSATION - Benefits paid to non-employees.

Legal Authority: M.G.L. c. 152
Oversight Department: DIA, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

R21 CLIENT MEDICAL SERVICES - Payments, as needed, to providers on behalf of custodial clients of the Commonwealth who need services such as: medical, rehabilitative, etc.; and medical payments for non-employees by an authorized department.

Legal Authority: M.G.L. c. 18, § 2; M.G.L. c. 118; 815 CMR 3.00; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, EHS, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#).
Tax Forms: 1099(MISC), Medical and Health Care Payments [Box 6]

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R22 HEALTH INSURANCE PROGRAMS - Medical plan coverage to subscribers and payments to health insurance entities for the purpose of providing health insurance to residents. **Comments:** References Commonwealth's Universal Health Care Program and Mass Health Insurance Reimbursement Program.

Legal Authority: M.G.L. c. 118E; M.G.L. c. 118F; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/EA
Incidental Purchase: N/A
Tax Forms: None

R23 POSTMORTEM EXPENSES - Postmortem related expenses, including the cost of funerals.

Legal Authority: M.G.L. c. 117A, §§ 10, 19; M.G.L. c. 118, § 2; M.G.L. c. 118A, § 7; M.G.L. c. 41, § 100G; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

R24 PUBLIC COUNSEL – Private attorneys contracted by the Committee for Public Counsel Services who provide direct legal services to indigent clients. Includes other expenses related directly to the provision of legal services to indigent clients.

Legal Authority: M.G.L. c. 211D, § 12; M.G.L. c. 261, § 27A-G; Appropriation Act
Oversight Department: CPC, CTR
Agreement Type: Notice of Assignment; Court Motion
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC (Use restricted to CPC)
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

R25 CLIENT LEGAL SERVICES - Legal service payments for non-employees by an authorized department.

Legal Authority: M.G.L. c. 211D, § 12; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: GAE/INP use restricted to [Incidental Purchases](#)
Tax Forms: 1099(MISC)

R26 UNCOMPENSATED CARE PROGRAMS - Payments to hospitals and community health centers for the purpose of providing reimbursement for uncompensated care pool liabilities (Universal Health Care).

Legal Authority: M.G.L. c. 118F; 114.6 CMR 11.00; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC (Use restricted to HCF)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R27 MEDICAID PERSONAL NEEDS ALLOWANCE (PNA) - Payments to Medicaid members for personal needs, such as: toiletries, health and comfort items, etc.

Legal Authority: M.G.L. c. 118E; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

R28 MEDICAID PERSONAL MEMBER TRANSPORTATION - Payments to Medicaid members for out-of-pocket cash expenditures for travel to and from a Medicaid provider. For Client Transportation, see M04.

Legal Authority: M.G.L. c. 118E; Appropriation Act
Oversight Department: EHS, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

R29 TEACHER INCENTIVE PAYMENTS - Incentive payments to attract and retain teachers employed in local public schools.

Legal Authority: M.G.L. c. 15A §§ 19A, B, C; Appropriation Act
Oversight Department: DOE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to DOE)
Incidental Purchase: N/A
Tax Forms: 1099(MISC) [Box 3 Other Income]

R75 ADVANCES BENEFIT ENTITLEMENT PROGRAMS For R01, R02, R04, R06 R08 and R22 – Used to encumber advances in the Object Class RR. Specifically: R01, R02, R04, R06, R08 and R22. It must also be used to return advance funds with an AR.

Legal Authority: M.G.L. c. 29, §§ 23-25
Oversight Department: TRE, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: None

R76 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R08 USE LIMITED TO DOR – Used to encumber advances in the Object Class RR. Specifically: R08. It must also be used to return advance funds with an AR. Use limited to DOR.

Legal Authority: M.G.L. c. 29, §§ 23-25
Oversight Department: TRE, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

R77 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R07 USE LIMITED TO DOR – Used to encumber advances in the Object Class RR. Specifically: R07. It must also be used to return advance funds with an AR. Use limited to DOR.

Legal Authority: M.G.L c. 29, §§ 23-25
Oversight Department: TRE, CTR
Encumb/Payment Request: EAV/RA/AR
Incidental Purchase: N/A
Tax Forms: None

R90 OPERATING TRANSFER - Benefit Entitlement Programs.

Legal Authority: Authorizing Legislation; 815 CMR 6.00; Appropriation Act
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

R99 LATE PENALTY INTEREST - Pursuant to 815 CMR 4.00 and Massachusetts General Laws c. 7A, § 5A; Massachusetts General Laws c. 29 §§ 20C, 29C.

Legal Authority: M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7A, § 5A; 815 CMR 4.00; Appropriation Act
Oversight Department: CTR
Agreement Type: Valid Claim Under Contract
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS SS. DEBT PAYMENT

S01 BOND REDEMPTION - Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

S02 BOND REDEMPTION - Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

S03 BOND REDEMPTION - Discount.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

S04 NOTE REDEMPTION - Principal.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

S05 NOTE REDEMPTION - Interest.

<i>Legal Authority:</i>	Specific Bond Authorizations
<i>Oversight Department:</i>	TRE
<i>Agreement Type:</i>	Relevant Supporting Documentation
<i>Pre/Encumb/Payment Request:</i>	TD (Use restricted to TRE and CTR)
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

S06 MINI-BOND REDEMPTION - Principal.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD (Use restricted to TRE and CTR)
Incidental Purchase: N/A
Tax Forms: None

S07 MINI-BOND REDEMPTION - Interest.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD (Use restricted to TRE and CTR)
Incidental Purchase: N/A
Tax Forms: None

S08 BOND SALE AGENT - Payments to agents for processing the sale of bonds and administrative costs.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD (Use restricted to TRE and CTR)
Incidental Purchase: N/A
Tax Forms: None

S09 OTHER DEBT SERVICES - Payments by departments, other than the department of the State Treasurer and the Office of the Comptroller, as authorized by legislation. Includes debt service expenses.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form.
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

S10 BOND SWAP PAYMENTS - Payments related to interest rate swaps of Commonwealth debt instruments.

Legal Authority: Specific Bond Authorizations
Oversight Department: TRE, CTR
Agreement Type: TD/JV
Pre/Encumb/Payment Request: TD (Use restricted to TRE and CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

S11 PAYMENT TO REFUND BOND ESCROW AGENT - Payment to refund bond escrow agents.

Legal Authority: M.G.L. c. 29
Oversight Department: TRE, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

S90 OPERATING TRANSFER - DEBT SERVICE - Principal.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

S91 OPERATING TRANSFER - DEBT SERVICE - Interest.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

S92 OPERATING TRANSFER - DEBT SERVICE - Discount.

Legal Authority: Appropriation Act; 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS TT. LOANS AND SPECIAL PAYMENTS

T01 LOANS TO GOVERNMENTAL ENTITIES - Loans to political sub-divisions or other governmental entities of the Commonwealth. These funds are distributed pursuant to an agreement that stipulates repayment.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Loan Agreement
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/TD
Incidental Purchase: N/A
Tax Forms: None

T02 LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH - These funds are distributed pursuant to an agreement that stipulates repayment. *Comments:* Reportable on 1099(MISC) only if loans are forgiven.

Legal Authority: Authorizing Legislation
Oversight Department: ANF, CTR
Agreement Type: Loan Agreement
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC/TD
Incidental Purchase: N/A
Tax Forms: None

T03 INTERSTATE COMPACT DISTRIBUTIONS - Distributions to other states where the Commonwealth is the administrative lead in Interstate Compacts.

Legal Authority: 815 CMR 2.00; Special Laws or Compact Agreement
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

T04 PAYMENTS AND REFUNDS - Payments and refunds to the federal government pursuant to an agreement.

Legal Authority: U.S. Government
Oversight Department: CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

T05 INITIAL PAYMENT OF PRIZES TO AWARDEES - For example: Megabucks winners, etc.

Legal Authority: M.G.L. c. 29, § 38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD
Incidental Purchase: N/A
Tax Forms: W-2G

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

T06 ANNUITIES - Annuities purchased from insurance carriers for award disbursement.

Legal Authority: M.G.L. c. 29, § 38; M.G.L. c. 10
Oversight Department: TRE, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: None

T07 REIMBURSEMENT - Reimbursements to the Commonwealth by insurance carriers for awardee disbursements.

Legal Authority: M.G.L. c. 29, § 38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

T08 BONUS INCENTIVE FOR LOTTERY AGENTS - Payments to lottery agents for commission compensation.

Legal Authority: M.G.L. c. 29, § 38; M.G.L. c. 10
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

T09 REVENUE MAXIMIZATION CONTINGENT FEES - Payments resulting from increased revenue as a result of work performed that resulted in increased funding.

Legal Authority: M.G.L. c. 29, § 29E; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 802 CMR 7.00; 815 CMR 8.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

T10 DEBT COLLECTION - CONTINGENT FEES - Payments to authorized debt collection agencies on a contingency basis for professional services, provided to departments, which promote the increased collection of debts owed to the Commonwealth.

Legal Authority: M.G.L. c. 29, § 29D; M.G.L. c. 7A § 12; M.G.L. c. 7, § 22; M.G.L. c. 30, §§ 51-52; 801 CMR 21.00; 815 CMR 9.00
Oversight Department: ANF, OSD, CTR
Agreement Type: Debt Collection Accounts Agreement Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

T11 OUTLAY OF EMPLOYEE WITHHOLDINGS - Payments of employee withholdings for federal and state withholding taxes, employee's share of Medicare withholding, employees savings bond deduction and reimbursement of savings bond deduction when an employee ceases participation in the savings bond program.

Legal Authority: IRS Publication 15 (Employer Tax Guide), M.G.L. c. 62B § 2, c. 154 § 8
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD
Tax Forms: None

T12 PAYMENT OF ACCRUED INTEREST ON INVESTMENTS - Payment Requests of accrued interest on investments by the department of the State Treasurer for short term investments purchased before interest due dates.

Legal Authority: Accounting Principles (GAAP)
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD
Incidental Purchase: N/A
Tax Forms: None

T13 PAYMENT OF ABANDONED PROPERTY - Payments to claimants for principal amount.

Legal Authority: M.G.L. c. 200A
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: None

T14 PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS - Under Massachusetts General Law c. 93A, § 2, the Attorney General is mandated to hold money in escrow for certain interest groups until settlement is made. Money is then paid in accordance to the term of the settlement. Includes reimbursements to consumers.

Legal Authority: M.G.L. c. 93A
Oversight Department: AGO, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

T15 PAYMENT OF UNCLAIMED FUNDS - Unclaimed funds deposited with the department of the State Treasurer until they are claimed or transferred to the Abandoned Property Fund.

Legal Authority: Authorizing Legislation
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

T16 PAYMENTS OF DUES AND FEES - Payments of dues and fees collected from students to private organizations such as MASS PIRG. This object code is limited to Higher Education departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

T17 VOLUNTARY HEALTH INSURANCE - Payment of health insurance premiums collected from students to insurance carriers. This object code is limited to Higher Education departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

T18 PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES - Payment of dormitory fees collected from students to the State College Building Authority and the University of Massachusetts Building Authority. This object code is limited to Higher Education departments only.

Legal Authority: Authorizing Legislation
Oversight Department: CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

T19 COST SAVING CONTINGENT PAYMENTS - Payments resulting from cost saving initiatives as a result of work performed that resulted in cost savings.

Legal Authority: Authorizing Legislation
Oversight Department: CTR, ANF
Agreement Type: Contingency Contract; Commonwealth Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099(MISC)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

T22 PAYMENT FROM TRACK ESCROW FUNDS - Under Massachusetts General Laws c.277, the State Racing Commission is mandated to hold money in escrow for certain capital improvements and promotional activities at racetracks. The reimbursement is then paid in accordance with the business plans that describe the specific promotions and capital improvements that were approved by the Commission.

Legal Authority: M.G.L. c. 277
Oversight Department: SRC, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to SRC)
Incidental Purchase: N/A
Tax Forms: None

T23 PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES - Miscellaneous student fee refunds. Refund to students for amounts paid in the prior year. This object code is limited to Higher Education departments only.

Legal Authority: 815 CMR 9.00 Debt Collection
Oversight Department: Higher Education departments, CTR
Agreement Type: Contingent Upon Intercepted Funds
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

T25 HIGHER EDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS – These payments are the result of monies intercepted on behalf of Non-Tax debt from the Higher Education Institutions. Such dept may include tuition, loans, student fees and other depts. Owed to Institutions of Higher Education.

Legal Authority: Authorizing Legislation
Oversight Department: Higher Education departments, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Restricted to Fund 901); (Use restricted to Higher Education departments only)
Incidental Purchase: N/A
Tax Forms: None

T90 OPERATING TRANSFER - Loans and Special Payments.

Legal Authority: 815 CMR 6.00
Oversight Department: CTR
Agreement Type: Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request: OT (Use restricted to CTR)
Incidental Purchase: N/A
Tax Forms: None

T96 INTEREST – ABANDONED PROPERTY – Interest payments on abandoned property. See T13 for payments of abandoned property to claimants.

Legal Authority: M.G.L. c. 200A
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: 1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

T99 LATE PENALTY INTEREST - Penalty interest for late payments.

<i>Legal Authority:</i>	M.G.L. c. 29, §§ 20C, 29C; M.G.L. c. 7, § 5A; 815 CMR 4.00
<i>Oversight Department:</i>	CTR
<i>Agreement Type:</i>	Relevant Supporting Documentation/Valid Claim Under Contract
<i>Pre/Encumb/Payment Request:</i>	GAP (optional pre-encumbrance)/GAE/GAX
<i>Incidental Purchase:</i>	N/A
<i>Tax Forms:</i>	1099(INT)

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CLASS 00. ALL OBJECT CODES

00 ALL OBJECT CODES

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE INDEX
NUMERICAL BY OBJECT CODE

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
1.	A01	SALARIES: REGULAR
2.	A02	SALARIES: EXCESS QUOTA POSITIONS
3.	A03	SALARIES: SEASONAL POSITIONS
4.	A04	SALARIES: SICK LEAVE POSITIONS
5.	A05	SALARIES: COMMISSION AND/OR BOARD MEMBER
6.	A06	STAND-BY PAY
7.	A07	SHIFT DIFFERENTIAL PAY
8.	A08	OVERTIME
9.	A09	ROLL CALL PAY
10.	A10	HOLIDAY PAY
11.	A11	EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS
12.	A12	SICK-LEAVE BUY BACK
13.	A13	VACATION-IN-LIEU
14.	A14	BONUS PAY AND AWARDS
15.	A15	RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION
16.	A16	PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION
17.	A20	POLICE
18.	A21	PAYMENTS FOR DECEASED EMPLOYEES
19.	A75	ADVANCES PAYROLL – STATE EMPLOYEE COMPENSATION
20.	A90	OPERATING TRANSFER
21.	B01	OUT OF STATE TRAVEL – OTHER
22.	B02	IN-STATE TRAVEL
23.	B03	OVERTIME MEALS
24.	B04	JOB RELATED TUITION
25.	B05	CONFERENCE, TRAINING AND REGISTRATION
26.	B06	MEMBERSHIP DUES AND LICENSING
27.	B07	HOUSING AND TANGIBLE ASSET ALLOWANCES
28.	B08	CLOTHING
29.	B10	EXIGENT JOB-RELATED
30.	B1B	OUT OF STATE TRAVEL - HOTEL/LODGING
31.	B75	ADVANCES – EMPLOYEE RELATED EXPENSES
32.	B89	UNPUBLISHED
33.	B90	OPERATING TRANSFER
34.	B91	EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE – NOT TAX
35.	B92	EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE – TAX
36.	BB1	OUT OF STATE TRAVEL -
37.	BB4	JOB RELATED TUITION, GRADUATE EDUCATION
38.	C01	CONTRACTED FACULTY
39.	C04	CONTRACTED SEASONAL EMPLOYEES
40.	C05	CONTRACTED STUDENT INTERNS
41.	C09	SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC OBJECT CLASS
42.	C21	FINANCIAL SERVICES
43.	C22	ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES
44.	C23	MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES
45.	C24	DESIGN, EDITORIAL AND COMMUNICATION SERVICES
46.	C25	HEALTHCARE SERVICES
47.	C26	LEGAL AND SAFETY SERVICES
48.	C27	VOLUNTEER SERVICES

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
49.	C28	EDUCATION, TRAINING AND BOARD MEMBERSHIP SERVICES
50.	C29	AUXILIARY
51.	C30	BUILDING, CONSTRUCTION AND MAINTENANCE SERVICES:
52.	C31	NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES
53.	C32	INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES:
54.	C33	CONSCRIPT SERVICES (INSTITUTIONALIZED RESIDENT WAGES
55.	C75	ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES
56.	C90	OPERATING TRANSFER
57.	C98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES
58.	D01	RETIREMENT ALLOWANCES
59.	D02	RETIREMENT SETTLEMENT (TEACHERS)
60.	D03	RETIREMENT SETTLEMENT (STATE EMPLOYEES)
61.	D04	RETIREMENT ALLOWANCE (TEACHERS)
62.	D05	RETIREMENT ALLOWANCE (STATE EMPLOYEES) -
63.	D06	EMPLOYEE HEALTH AND LIFE INSURANCE
64.	D08	HEALTH AND WELFARE TRUST FUND
65.	D09	FRINGE BENEFITS REIMBURSEMENT
66.	D10	SURETY OF EMPLOYEES
67.	D11	UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK
68.	D12	UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM PAYMENT
69.	D13	MEDICARE
70.	D14	MEDICARE TAX
71.	D15	WORKERS' COMPENSATION CHARGEBACK
72.	D16	WORKERS' COMPENSATION
73.	D17	MEDICAL EXPENSES
74.	D18	UNIVERSAL HEALTH INSURANCE CHARGEBACK
75.	D19	UNIVERSAL HEALTH INSURANCE PAYMENTS
76.	D20	PENSION AND INSURANCE RELATED
77.	D21	HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK
78.	D23	GIC HEALTH CARE BUY-OUT
79.	D24	WORKERS' COMPENSATION INVOICE WARRANT PAYMENT
80.	D75	ADVANCES PENSIONAND INSURANCE-RELATED EXPENDITURES
81.	D89	PAYROLL ADDITIVE
82.	D90	OPERATING
83.	D99	LATE PENALTY
84.	E01	OFFICE AND ADMINISTRATIVE
85.	E02	PRINTING EXPENSES AND SUPPLIES
86.	E04	CENTRAL REPROGRAPHIC
87.	E05	POSTAGE CHARGEBACK
88.	E06	POSTAGE
89.	E07	TELEPHONE CHARGEBACK
90.	E08	TELECOMMUNICATIONS SERVICES VOICE
91.	E09	SOFTWARE AND INFORMATION TECHNOLOGY LICENSES
92.	E10	INFORMATION TECHNOLOGY CHARGEBACK
93.	E12	SUBSCRIPTIONS AND MEMBERSHIPS
94.	E13	ADVERTISING EXPENSES
95.	E14	EXHIBITS/DISPLAYS
96.	E15	BOTTLED WATER
97.	E16	EXPENDITURE REIMBURSEMENT INDIRECT COST
98.	E18	STATE SINGLE AUDIT CHARGEBACK

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
99.	E19	FEES, FINES, LICENSES, PERMITS AND CHARGEBACKS
100.	E20	MOTOR VEHICLE CHARGEBACK
101.	E21	CONFIDENTIAL INVESTIGATIONS EXPENSES
102.	E22	MUNICIPAL TAXES
103.	E22	TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS
104.	E23	SALES TAX
105.	E24	DONATIONS/MEMORIALS
106.	E25	FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY
107.	E27	PRIOR YEAR DEFICIENCY CHARGEBACK
108.	E29	LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS
109.	E30	CREDIT CARD PURCHASES
110.	E31	CREDIT CARD PURCHASES FINANCE CHARGES
111.	E41	OUT OF STATE TRAVEL EXPENSES ON BEHALF OF STATE EMPLOYEES
112.	E42	IN STATE TRAVEL EXPENSES AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES
113.	E43	JOB RELATED TUITION ON BEHALF OF STATE EMPLOYEES
114.	E50	SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT – CLAIMANT SOLE PAYEE
115.	E51	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES.
116.	E52	EMPLOYEE SETTLEMENTS AND JUDGMENTS – LIMITED TO CERTAIN TAX REPORTABLE DAMAGES TO CURRENT EMPLOYEE CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE.
117.	E53	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE.
118.	E54	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE
119.	E55	NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND 3 rd PARTY CO-PAYEES, OR 3 rd PARTY SOLE PAYEE
120.	E75	ADVANCES ADMINISTRATIVE EXPENSES
121.	E90	OPERATING TRANSFER
122.	E99	LATE PENALTY
123.	EE8	TELECOMMUNICATION SERVICES
124.	F01	FOOD, BEVERAGES AND
125.	F03	KITCHEN AND DINING SUPPLIES
126.	F04	DRUGS - Medicines or pharmaceuticals.
127.	F05	LABORATORY
128.	F06	MEDICAL AND SURGICAL SUPPLIES
129.	F07	PERSONAL MEDICAL ITEMS AND PROSTHETICS
130.	F08	TOILETRIES AND PERSONAL
131.	F09	CLOTHING AND
132.	F10	FACILITY FURNISHINGS
133.	F11	LAUNDRY AND CLEANING
134.	F13	FARM AND/OR GARDEN EXPENSES AND SUPPLIES
135.	F16	LIBRARY AND TEACHING SUPPLIES AND MATERIALS
136.	F18	RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS
137.	F19	MANUFACTURING SUPPLIES AND MATERIALS
138.	F20	RAW MATERIALS FOR MANUFACTURE
139.	F21	NAVIGATIONAL AND NAUTICAL SUPPLIES
140.	F23	MAINTENANCE OF STATE OFFICE BUILDING CHARGEBACK
141.	F25	MAINTENANCE AND REPAIR TOOLS AND SUPPLIES
142.	F26	FLOOR COVERINGS
143.	F27	LAW ENFORCEMENT AND SECURITY
144.	F28	WHOLESALE SUPPLIES
145.	F90	OPERATING TRANSFER

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
146.	F99	LATE PENALTY
147.	G01	SPACE
148.	G03	ELECTRICITY
149.	G04	VEHICLE FUEL CHARGEBACK
150.	G05	FUEL FOR
151.	G06	FUEL FOR BUILDINGS
152.	G07	HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS AND SUPPLIES
153.	G08	SEWAGE DISPOSAL AND WATER
154.	G10	ENERGY SAVINGS
155.	G90	OPERATING TRANSFER
156.	G97	LATE PENALTY INTEREST FOR UTILITIES -
157.	G99	LATE PENALTY
158.	GG1	NATURAL GAS SUPPLY
159.	GG3	ELECTRICITY SUPPLY
160.	H01	ACCOUNTANTS
161.	H02	ACTUARIES/STATISTICIANS
162.	H03	INFORMATION TECHNOLOGY PROFESSIONALS
163.	H04	ADVERTISING AGENCY/MEDIA CONSULTANTS
164.	H05	ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES
165.	H06	ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS
166.	H08	ARTISTS/GRAPHIC DESIGNERS
167.	H09	ATTORNEYS/LEGAL
168.	H10	AUDITORS/AUDIT SERVICES
169.	H11	ECONOMISTS -
170.	H12	ENGINEERS -
171.	H13	EXAM DEVELOPERS
172.	H14	HEALTH AND SAFETY
173.	H15	HONORARIA FOR VISITING SPEAKERS/LECTURERS
174.	H16	RESEARCHERS
175.	H17	LABOR NEGOTIATORS
176.	H19	MANAGEMENT CONSULTANTS
177.	H20	HEALTH/MEDICAL CONSULTANTS
178.	H21	PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS
179.	H22	PLANNERS
180.	H23	PROGRAM COORDINATORS
181.	H25	SCIENTISTS
182.	H28	WRITERS
183.	H30	PERFORMERS/ACTORS
184.	H32	LAND APPRAISERS
185.	H90	OPERATING
186.	H98	REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES
187.	H99	LATE PENALTY INTEREST
188.	J01	ACCREDITATION REVIEW COSTS
189.	J04	ART MODELS/ARTWORK
190.	J05	ATHLETIC SERVICES
191.	J07	AUCTIONEERS/APPRAISERS
192.	J08	INFORMATION TECHNOLOGY
193.	J09	CLEANERS/JANITORS
194.	J10	FINANCIAL SERVICES
195.	J12	CORONERS AND PATHOLOGISTS
196.	J13	COURT INVESTIGATORS
197.	J14	COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION
198.	J17	EXPERT WITNESSES

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
199.	J18	EXTERMINATORS/INTEGRATED PEST
200.	J19	GUARDIANS AD LITEM -
201.	J20	GUIDES
202.	J21	HAZARDOUS WASTE REMOVAL SERVICES
203.	J23	INVESTIGATORS/INSPECTORS/REVIEWERS
204.	J24	JURY AND WITNESS FEES
205.	J25	LABORATORY AND PHARMACEUTICAL SERVICES
206.	J27	LAUNDRY SERVICES
207.	J28	LAW ENFORCEMENT
208.	J29	MESSENGER/MAIL
209.	J31	NOTARY PUBLIC
210.	J32	PARALEGALS
211.	J33	PHOTOGRAPHIC AND MICROGRAPHIC SERVICES
212.	J36	PROCURING EVIDENCE/ POLYGRAPH
213.	J38	RELIGIOUS SERVICES -
214.	J39	NON-HAZARDOUS WASTE REMOVAL
215.	J40	SECURITY
216.	J41	SHERIFFS, CONSTABLES AND PROCESS SERVERS
217.	J42	COMMUNICATION ACCESS PROVIDERS FOR THE DEAF
218.	J43	SNOW REMOVAL AND GROUNDSKEEPING SERVICES -
219.	J44	SURVEYORS
220.	J46	TEMPORARY HELP SERVICES
221.	J47	TITLE EXAMINERS
222.	J50	INSTRUCTORS/LECTURERS/TRAINERS
223.	J51	TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE
224.	J52	VETERINARY SERVICES
225.	J54	WEATHER REPORTING SERVICES
226.	J56	FOOD SERVICES
227.	J57	"WORK STUDY"
228.	J58	ARCHIVISTS/LIBRARIANS/RECORD
229.	J59	MOVERS
230.	J60	LICENSED OR PROFESSIONAL TRADESPEOPLE
231.	J61	PROPERTY MANAGEMENT
232.	J75	ADVANCES OPERATIONAL SERVICES
233.	J90	OPERATING TRANSFER
234.	J98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES
235.	J99	LATE PENALTY INTEREST
236.	K01	INFORMATION TECHNOLOGY (IT) EQUIPMENT
237.	K02	EDUCATIONAL EQUIPMENT
238.	K03	FACILITY EQUIPMENT
239.	K04	MOTORIZED VEHICLE EQUIPMENT
240.	K05	OFFICE EQUIPMENT
241.	K06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT
242.	K07	OFFICE FURNISHINGS
243.	K09	MEDICAL EQUIPMENT
244.	K10	LAW ENFORCEMENT AND SECURITY EQUIPMENT
245.	K11	HEAVY EQUIPMENT
246.	K12	TELEVISION BROADCASTING EQUIPMENT
247.	K13	LAWN AND GROUNDS EQUIPMENT
248.	K90	OPERATING TRANSFER -
249.	K99	LATE PENALTY INTEREST
250.	L01	INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE
251.	L02	EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
252.	L03	FACILITY EQUIPMENT TELP LEASE-
253.	L04	MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE
254.	L05	OFFICE EQUIPMENT TELP LEASE-PURCHASE
255.	L06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE -
256.	L07	OFFICE FURNISHINGS TELP LEASE-PURCHASE
257.	L09	MEDICAL EQUIPMENT TELP LEASE-PURCHASE
258.	L10	LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE
259.	L11	HEAVY EQUIPMENT TELP LEASE-PURCHASE
260.	L12	TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE
261.	L13	LAWN AND GROUNDS EQUIPMENT TELP LEASE-PURCHASE
262.	L21	INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE
263.	L22	EDUCATIONAL EQUIPMENT RENTAL OR LEASE
264.	L23	FACILITY EQUIPMENT RENTAL OR LEASE
265.	L24	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE
266.	L25	OFFICE EQUIPMENT RENTAL OR LEASE.
267.	L26	PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE
268.	L27	OFFICE FURNISHINGS RENTAL OR LEASE
269.	L29	MEDICAL EQUIPMENT RENTAL OR LEASE
270.	L30	LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE
271.	L31	HEAVY EQUIPMENT RENTAL OR LEASE
272.	L32	TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE
273.	L41	INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR
274.	L42	EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR
275.	L43	FACILITY EQUIPMENT MAINTENANCE AND REPAIR
276.	L44	MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR
277.	L45	OFFICE EQUIPMENT MAINTENANCE AND REPAIR
278.	L46	PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR -
279.	L47	OFFICE FURNISHINGS MAINTENANCE AND REPAIR
280.	L49	MEDICAL EQUIPMENT MAINTENANCE AND REPAIR
281.	L50	LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR
282.	L51	HEAVY EQUIPMENT MAINTENANCE AND REPAIR
283.	L52	TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR
284.	L53	LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR -
285.	L90	OPERATING TRANSFER -
286.	L99	LATE PENALTY INTEREST
287.	M01	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS
288.	M02	REIMBURSEMENTS
289.	M03	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL
290.	M04	SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS
291.	M07	TUITION AND EDUCATIONAL FEES
292.	M10	NON-HUMAN SERVICE - COOPERATIVE FUNDING CONTRACTS
293.	M11	HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT
294.	M1M	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS
295.	M2M	MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS
296.	M90	OPERATING
297.	M98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1
298.	M99	LATE PENALTY INTEREST
299.	MM1	MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
300.	MM2	TAX REPORTABLE REIMBURSEMENTS
301.	MM3	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS - MEDICAL OR HEALTH CARE RELATED -
302.	N01	ARCHITECTS/DESIGNERS -
303.	N02	ARTISTS
304.	N03	ATTORNEYS/LEGAL SERVICES
305.	N04	APPRAISERS
306.	N05	CONSTRUCTION MANAGEMENT
307.	N06	COST ESTIMATORS -
308.	N08	ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS
309.	N12	TESTING FIRMS -
310.	N13	HIGHWAY/LATERAL STRUCTURE PLANNING AND ENGINEERING
311.	N14	HAZARDOUS WASTE REMOVAL SERVICES
312.	N15	BUILDING/VERTICAL STRUCTURE CONSTRUCTION
313.	N16	BUILDING AND LAND IMPROVEMENTS AND LAND
314.	N17	CONSTRUCTION BONUS
315.	N18	INITIAL FURNISHINGS AND EQUIPMENT PURCHASES
316.	N19	LAND ACQUISITION
317.	N20	LEGISLATIVELY MANDATED PURCHASES OTHER THAN
318.	N21	HIGHWAY/LATERAL CONSTRUCTION -
319.	N22	HIGHWAY/LATERAL MAINTENANCE AND IMPROVEMENTS
320.	N24	RAILROADS -
321.	N25	RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY
322.	N26	MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF
323.	N27	TRANSPORTATION OPERATING AGREEMENTS
324.	N29	DRILLING
325.	N30	RELOCATION COSTS FOR LAND TAKING
326.	N41	NON-ROAD INFRASTRUCTURE
327.	N90	OPERATING TRANSFER -
328.	N94	HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE.
329.	N95	HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE
330.	N96	LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING -
331.	N98	REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS -
332.	N99	LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT
333.	P01	GRANTS TO PUBLIC
334.	P02	SUBSIDIES
335.	P04	"CHERRY SHEET" DISTRIBUTIONS
336.	P05	STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS
337.	P06	OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES
338.	P90	OPERATING TRANSFER
339.	PP1	GRANTS TO NON-PUBLIC ENTITIES
340.	R01	TRANSITIONAL AID FOR NEEDY FAMILIES (TANF)
341.	R02	EMERGENCY ASSISTANCE -
342.	R03	FUEL ASSISTANCE
343.	R04	SUPPLEMENTAL SECURITY INCOME (SSI) -
344.	R05	REFUGEE ASSISTANCE -
345.	R06	EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC) -
346.	R07	MEDICAL ASSISTANCE

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
347.	R08	CHILD SUPPORT
348.	R09	EDUCATIONAL ASSISTANCE
349.	R10	MEDICAID
350.	R11	MANDATED SHARED COSTS
351.	R12	INMATE RELEASE
352.	R13	VETERANS ASSISTANCE
353.	R14	ENVIRONMENTAL CONSERVATION PROGRAMS
354.	R15	VOUCHER TYPE PROGRAMS
355.	R16	INDIVIDUAL EMPLOYMENT ASSISTANCE
356.	R17	UNEMPLOYMENT BENEFITS
357.	R18	EMPLOYMENT ASSISTANCE
358.	R19	COMPENSATION TO VICTIMS OF VIOLENT CRIMES
359.	R20	WORKER'S COMPENSATION
360.	R21	CLIENT MEDICAL SERVICES
361.	R22	HEALTH INSURANCE PROGRAMS
362.	R23	POSTMORTEM EXPENSES
363.	R24	PUBLIC COUNSEL
364.	R25	CLIENT LEGAL SERVICES
365.	R26	UNCOMPENSATED CARE PROGRAMS
366.	R27	MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)
367.	R28	MEDICAID PERSONAL MEMBER TRANSPORTATION
368.	R29	TEACHER INCENTIVE PAYMENTS
369.	R75	ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R01, R02, R04, R06, R08 AND R22)
370.	R76	ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R08 – USE LIMITED TO DOR)
371.	R77	ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R07 – USE LIMIEDT TO DOR)
372.	R90	OPERATING TRANSFER
373.	R99	LATE PENALTY INTEREST
374.	RR1	NUTRITIONAL ASSISTANCE -
375.	S01	BOND REDEMPTION
376.	S02	BOND REDEMPTION - PRINCIPAL
377.	S03	BOND REDEMPTION - INTEREST
378.	S04	NOTE REDEMPTION - PRINCIPAL
379.	S05	NOTE REDEMPTION - INTEREST
380.	S06	MINI-BOND REDEMPTION - Principal.
381.	S07	MINI-BOND REDEMPTION - Interest.
382.	S08	BOND SALE AGENT
383.	S09	OTHER DEBT SERVICES
384.	S10	BOND SWAP PAYMENTS
385.	S11	PAYMENT TO REFUND BOND ESCROW AGENT
386.	S90	OPERATING TRANSFER - DEBT SERVICE - Principal.
387.	S91	OPERATING TRANSFER - DEBT SERVICE - Interest.
388.	S92	OPERATING TRANSFER - DEBT SERVICE - Discount.
389.	T01	LOANS TO GOVERNMENTAL ENTITIES
390.	T02	LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH
391.	T03	INTERSTATE COMPACT
392.	T04	PAYMENTS AND REFUNDS
393.	T05	INITIAL PAYMENT OF PRIZES TO AWARDEES
394.	T06	ANNUITIES -
395.	T07	REIMBURSEMENT
396.	T08	BONUS INCENTIVE FOR LOTTERY AGENTS
397.	T09	REVENUE MAXIMIZATION CONTINGENT FEES
398.	T10	DEBT COLLECTION - CONTINGENT FEES

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE COUNT	OBJECT CODE	OBJECT CODE DESCRIPTION
399.	T11	OUTLAY OF EMPLOYEE WITHHOLDINGS
400.	T12	PAYMENT OF ACCRUED INTEREST ON INVESTMENTS
401.	T13	PAYMENT OF ABANDONED PROPERTY
402.	T14	PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS
403.	T15	PAYMENT OF UNCLAIMED FUNDS
404.	T16	PAYMENTS OF DUES AND FEES
405.	T17	VOLUNTARY HEALTH INSURANCE
406.	T18	PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES
407.	T19	COST SAVING CONTINGENT PAYMENTS
408.	T22	PAYMENT FROM TRACK ESCROW FUNDS
409.	T23	PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES
410.	T25	HIGHEREDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS
411.	T90	OPERATING TRANSFER
412.	T96	INTEREST – ABANDONED PROPERTY –
413.	T99	LATE PENALTY INTEREST

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

EXPENDITURE CLASSIFICATION - ALPHABETICAL BY DESCRIPTION

OBJECT CODE DESCRIPTION	OBJECT CODE
ACCOUNTANTS	H01
ACCREDITATION REVIEW COSTS	J01
ACTUARIES/STATISTICIANS	H02
ADVANCES – EMPLOYEE RELATED EXPENSES	B75
ADVANCES ADMINISTRATIVE EXPENSES	E75
ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R01, R02, R04, R06, R08 AND R22)	R75
ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R07 – USE LIMITED TO DOR)	R77
ADVANCES BENEFIT ENTITLEMENT PROGRAMS (R08 – USE LIMITED TO DOR)	R76
ADVANCES OPERATIONAL SERVICES	J75
ADVANCES PAYROLL – STATE EMPLOYEE COMPENSATION	A75
ADVANCES PENSION AND INSURANCE-RELATED EXPENDITURES	D75
ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES	C75
ADVERTISING AGENCY/MEDIA CONSULTANTS	H04
ADVERTISING EXPENSES	E13
ANNUITIES -	T06
APPRAISERS	N04
ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES	H05
ARCHITECTS/DESIGNERS -	N01
ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS	H06
ARCHIVISTS/LIBRARIANS/RECORD	J58
ART MODELS/ARTWORK	J04
ARTISTS	N02
ARTISTS/GRAPHIC DESIGNERS	H08
ATHLETIC SERVICES	J05
ATTORNEYS/LEGAL	H09
ATTORNEYS/LEGAL SERVICES	N03
AUCTIONEERS/APPRAISERS	J07
AUDITORS/AUDIT SERVICES	H10
AUXILIARY	C29
BOND REDEMPTION	S01
BOND REDEMPTION - INTEREST	S03
BOND REDEMPTION - PRINCIPAL	S02
BOND SALE AGENT	S08
BOND SWAP PAYMENTS	S10
BONUS INCENTIVE FOR LOTTERY AGENTS	T08
BONUS PAY AND AWARDS	A14
BOTTLED WATER	E15
BUILDING AND LAND IMPROVEMENTS AND LAND	N16
BUILDING, CONSTRUCTION AND MAINTENANCE SERVICES:	C30
BUILDING/VERTICAL STRUCTURE CONSTRUCTION	N15
CENTRAL REPROGRAPHIC	E04
CHERRY SHEET DISTRIBUTIONS	P04
CHILD SUPPORT	R08
CLEANERS/JANITORS	J09
CLIENT LEGAL SERVICES	R25
CLIENT MEDICAL SERVICES	R21
CLOTHING	B08
CLOTHING AND	F09
COMMUNICATION ACCESS PROVIDERS FOR THE DEAF	J42
COMPENSATION TO VICTIMS OF VIOLENT CRIMES	R19
CONFERENCE, TRAINING AND REGISTRATION	B05

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
CONFIDENTIAL INVESTIGATIONS EXPENSES	E21
CONSCRIPT SERVICES (INSTITUTIONALIZED RESIDENT WAGES)	C33
CONSTRUCTION BONUS	N17
CONSTRUCTION MANAGEMENT	N05
CONTRACTED FACULTY	C01
CONTRACTED SEASONAL EMPLOYEES	C04
CONTRACTED STUDENT INTERNS	C05
CORONERS AND PATHOLOGISTS	J12
COST ESTIMATORS -	N06
COST SAVING CONTINGENT PAYMENTS	T19
COURT INVESTIGATORS	J13
COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION	J14
CREDIT CARD PURCHASES	E30
CREDIT CARD PURCHASES FINANCE CHARGES	E31
DEBT COLLECTION - CONTINGENT FEES	T10
DESIGN, EDITORIAL AND COMMUNICATION SERVICES	C24
DONATIONS/MEMORIALS	E24
DRILLING	N29
DRUGS - Medicines or pharmaceuticals.	F04
ECONOMISTS -	H11
EDUCATION, TRAINING AND BOARD MEMBERSHIP SERVICES	C28
EDUCATIONAL ASSISTANCE	R09
EDUCATIONAL EQUIPMENT	K02
EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR	L42
EDUCATIONAL EQUIPMENT RENTAL OR LEASE	L22
EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE	L02
ELECTRICITY	G03
ELECTRICITY SUPPLY	GG3
EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC) -	R06
EMERGENCY ASSISTANCE -	R02
EMPLOYEE HEALTH AND LIFE INSURANCE	D06
EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE - NOT TAX	B91
EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE - TAX	B92
EMPLOYEE SETTLEMENTS AND JUDGMENTS - LIMITED TO CERTAIN TAX REPORTABLE DAMAGES TO CURRENT EMPLOYEE CLAIMANT - CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE.	E52
EMPLOYMENT ASSISTANCE	R18
EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS	A11
ENERGY SAVINGS	G10
ENGINEERING, RESEARCH AND SCIENTIFIC SERVICES	C22
ENGINEERS -	H12
ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS	N08
ENVIRONMENTAL CONSERVATION PROGRAMS	R14
EXAM DEVELOPERS	H13
EXHIBITS/DISPLAYS	E14
EXIGENT JOB-RELATED	B10
EXPENDITURE REIMBURSEMENT INDIRECT COST	E16
EXPERT WITNESSES	J17
EXTERMINATORS/INTEGRATED PEST	J18
FACILITY EQUIPMENT	K03
FACILITY EQUIPMENT MAINTENANCE AND REPAIR	L43
FACILITY EQUIPMENT RENTAL OR LEASE	L23
FACILITY EQUIPMENT TELP LEASE-	L03
FACILITY FURNISHINGS	F10
FARM AND/OR GARDEN EXPENSES AND SUPPLIES	F13

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
FEES, FINES, LICENSES, PERMITS AND CHARGEBACKS	E19
FINANCIAL SERVICES	C21
FINANCIAL SERVICES	J10
FLOOR COVERINGS	F26
FOOD SERVICES	J56
FOOD, BEVERAGES AND	F01
FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY	E25
FRINGE BENEFITS REIMBURSEMENT	D09
FUEL ASSISTANCE	R03
FUEL FOR	G05
FUEL FOR BUILDINGS	G06
GIC HEALTH CARE BUY-OUT	D23
GRANTS TO NON-PUBLIC ENTITIES	PP1
GRANTS TO PUBLIC	P01
GUARDIANS AD LITEM -	J19
GUIDES	J20
HAZARDOUS WASTE REMOVAL SERVICES	J21
HAZARDOUS WASTE REMOVAL SERVICES	N14
HEALTH AND SAFETY	H14
HEALTH AND WELFARE TRUST FUND	D08
HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK	D21
HEALTH INSURANCE PROGRAMS	R22
HEALTH/MEDICAL CONSULTANTS	H20
HEALTHCARE SERVICES	C25
HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS AND SUPPLIES	G07
HEAVY EQUIPMENT	K11
HEAVY EQUIPMENT MAINTENANCE AND REPAIR	L51
HEAVY EQUIPMENT RENTAL OR LEASE	L31
HEAVY EQUIPMENT TELP LEASE-PURCHASE	L11
HIGHEREDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS	T25
HIGHWAY/LATERAL CONSTRUCTION -	N21
HIGHWAY/LATERAL MAINTENANCE AND IMPROVEMENTS	N22
HIGHWAY/LATERAL STRUCTURE PLANNING AND ENGINEERING	N13
HOLIDAY PAY	A10
HONORARIA FOR VISITING SPEAKERS/LECTURERS	H15
HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE.	N94
HORIZONTAL AND VERTICAL CONSTRUCTION RELATED OR EMINENT DOMAIN RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE	N95
HOUSING AND TANGIBLE ASSET ALLOWANCES	B07
HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT	M11
IN STATE TRAVEL EXPENSES AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES	E42
INDIVIDUAL EMPLOYMENT ASSISTANCE	R16
INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES:	C32
INFORMATION TECHNOLOGY	J08
INFORMATION TECHNOLOGY (IT) EQUIPMENT	K01
INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR	L41
INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE	L21
INFORMATION TECHNOLOGY (IT) EQUIPMENT TELP LEASE-PURCHASE	L01
INFORMATION TECHNOLOGY CHARGEBACK	E10

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
INFORMATION TECHNOLOGY PROFESSIONALS	H03
INITIAL FURNISHINGS AND EQUIPMENT PURCHASES	N18
INITIAL PAYMENT OF PRIZES TO AWARDEES	T05
INMATE RELEASE	R12
IN-STATE TRAVEL	B02
INSTRUCTORS/LECTURERS/TRAINERS	J50
INTEREST – ABANDONED PROPERTY –	T96
INTERSTATE COMPACT	T03
INVESTIGATORS/INSPECTORS/REVIEWERS	J23
JOB RELATED TUITION	B04
JOB RELATED TUITION ON BEHALF OF STATE EMPLOYEES	E43
JOB RELATED TUITION, GRADUATE EDUCATION	BB4
JURY AND WITNESS FEES	J24
KITCHEN AND DINING SUPPLIES	F03
LABOR NEGOTIATORS	H17
LABORATORY	F05
LABORATORY AND PHARMACEUTICAL SERVICES	J25
LAND ACQUISITION	N19
LAND APPRAISERS	H32
LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT	N99
LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING -	N96
LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS	E29
LATE PENALTY	D99
LATE PENALTY	E99
LATE PENALTY	F99
LATE PENALTY	G99
LATE PENALTY INTEREST	H99
LATE PENALTY INTEREST	J99
LATE PENALTY INTEREST	K99
LATE PENALTY INTEREST	L99
LATE PENALTY INTEREST	M99
LATE PENALTY INTEREST	R99
LATE PENALTY INTEREST	T99
LATE PENALTY INTEREST FOR UTILITIES -	G97
LAUNDRY AND CLEANING	F11
LAUNDRY SERVICES	J27
LAW ENFORCEMENT	J28
LAW ENFORCEMENT AND SECURITY	F27
LAW ENFORCEMENT AND SECURITY EQUIPMENT	K10
LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR	L50
LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE	L30
LAW ENFORCEMENT AND SECURITY EQUIPMENT Telp LEASE-PURCHASE	L10
LAWN AND GROUNDS EQUIPMENT	K13
LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR -	L53
LAWN AND GROUNDS EQUIPMENT Telp LEASE-PURCHASE	L13
LEGAL AND SAFETY SERVICES	C26
LEGISLATIVELY MANDATED PURCHASES OTHER THAN	N20
LIBRARY AND TEACHING SUPPLIES AND MATERIALS	F16
LICENSED OR PROFESSIONAL TRADESPEOPLE	J60
LOANS TO GOVERNMENTAL ENTITIES	T01
LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH	T02
MAINTENANCE AND REPAIR TOOLS AND SUPPLIES	F25
MAINTENANCE OF STATE OFFICE BUILDING CHARGEBACK	F23
MANAGEMENT CONSULTANTS	H19

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF	N26
MANAGEMENT, BUSINESS PROFESSIONALS AND ADMINISTRATIVE SERVICES	C23
MANDATED SHARED COSTS	R11
MANUFACTURING SUPPLIES AND MATERIALS	F19
MEDICAID	R10
MEDICAID PERSONAL MEMBER TRANSPORTATION	R28
MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)	R27
MEDICAL AND SURGICAL SUPPLIES	F06
MEDICAL ASSISTANCE	R07
MEDICAL EQUIPMENT	K09
MEDICAL EQUIPMENT MAINTENANCE AND REPAIR	L49
MEDICAL EQUIPMENT RENTAL OR LEASE	L29
MEDICAL EQUIPMENT TELP LEASE-PURCHASE	L09
MEDICAL EXPENSES	D17
MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS	M2M
MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO OR ON BEHALF OF A CLIENT BY INDIVIDUALS	MM1
MEDICARE	D13
MEDICARE TAX	D14
MEMBERSHIP DUES AND LICENSING	B06
MESSENGER/MAIL	J29
MINI-BOND REDEMPTION - Interest.	S07
MINI-BOND REDEMPTION - Principal.	S06
MOTOR VEHICLE CHARGEBACK	E20
MOTORIZED VEHICLE EQUIPMENT	K04
MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR	L44
MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	L24
MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE	L04
MOVERS	J59
MUNICIPAL TAXES	E22
NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES	C31
NATURAL GAS SUPPLY	GG1
NAVIGATIONAL AND NAUTICAL SUPPLIES	F21
NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE.	E53
NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE	E54
NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND 3 rd PARTY CO-PAYEES, OR 3 rd PARTY SOLE PAYEE	E55
NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES.	E51
NON-HAZARDOUS WASTE REMOVAL	J39
NON-HUMAN SERVICE - COOPERATIVE FUNDING CONTRACTS	M10
NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS	M01
NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS	M1M
NON-ROAD INFRASTRUCTURE	N41
NOTARY PUBLIC	J31
NOTE REDEMPTION - INTEREST	S05
NOTE REDEMPTION - PRINCIPAL	S04
NUTRITIONAL ASSISTANCE -	RR1

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
OFFICE AND ADMINISTRATIVE	E01
OFFICE EQUIPMENT	K05
OFFICE EQUIPMENT MAINTENANCE AND REPAIR	L45
OFFICE EQUIPMENT RENTAL OR LEASE.	L25
OFFICE EQUIPMENT Telp LEASE-PURCHASE	L05
OFFICE FURNISHINGS	K07
OFFICE FURNISHINGS MAINTENANCE AND REPAIR	L47
OFFICE FURNISHINGS RENTAL OR LEASE	L27
OFFICE FURNISHINGS Telp LEASE-PURCHASE	L07
OPERATING	D90
OPERATING	H90
OPERATING	M90
OPERATING TRANSFER	A90
OPERATING TRANSFER	B90
OPERATING TRANSFER	C90
OPERATING TRANSFER	E90
OPERATING TRANSFER	F90
OPERATING TRANSFER	G90
OPERATING TRANSFER	J90
OPERATING TRANSFER	P90
OPERATING TRANSFER	R90
OPERATING TRANSFER	T90
OPERATING TRANSFER -	K90
OPERATING TRANSFER -	L90
OPERATING TRANSFER -	N90
OPERATING TRANSFER - DEBT SERVICE - Discount.	S92
OPERATING TRANSFER - DEBT SERVICE - Interest.	S91
OPERATING TRANSFER - DEBT SERVICE - Principal.	S90
OTHER DEBT SERVICES	S09
OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES	P06
OUT OF STATE TRAVEL -	BB1
OUT OF STATE TRAVEL - HOTEL/LODGING	B1B
OUT OF STATE TRAVEL - OTHER	B01
OUT OF STATE TRAVEL EXPENSES ON BEHALF OF STATE EMPLOYEES	E41
OUTLAY OF EMPLOYEE WITHHOLDINGS	T11
OVERTIME	A08
OVERTIME MEALS	B03
PARALEGALS	J32
PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES	T23
PAYMENT FROM TRACK ESCROW FUNDS	T22
PAYMENT OF ABANDONED PROPERTY	T13
PAYMENT OF ACCRUED INTEREST ON INVESTMENTS	T12
PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS	T14
PAYMENT OF UNCLAIMED FUNDS	T15
PAYMENT TO REFUND BOND ESCROW AGENT	S11
PAYMENTS AND REFUNDS	T04
PAYMENTS FOR DECEASED EMPLOYEES	A21
PAYMENTS OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES	T18
PAYMENTS OF DUES AND FEES	T16
PAYROLL ADDITIVE	D89
PENSION AND INSURANCE RELATED	D20
PERFORMERS/ACTORS	H30
PERSONAL MEDICAL ITEMS AND PROSTHETICS	F07
PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS)	H21
PHOTOGRAPHIC AND MICROGRAPHIC SERVICES	J33

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
PLANNERS	H22
POLICE	A20
POSTAGE	E06
POSTAGE CHARGEBACK	E05
POSTMORTEM EXPENSES	R23
PRINTING EXPENSES AND SUPPLIES	E02
PRINTING, PHOTOCOPYING AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE	L26
PRINTING, PHOTOCOPYING, & MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR -	L46
PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT	K06
PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT Telp LEASE-PURCHASE -	L06
PRIOR YEAR DEFICIENCY CHARGEBACK	E27
PROCURING EVIDENCE/ POLYGRAPH	J36
PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION	A16
PROGRAM COORDINATORS	H23
PROPERTY MANAGEMENT	J61
PUBLIC COUNSEL	R24
PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS - MEDICAL OR HEALTH CARE RELATED -	MM3
PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL	M03
RAILROADS -	N24
RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY	N25
RAW MATERIALS FOR MANUFACTURE	F20
RECREATION, RELIGIOUS AND SOCIAL SUPPLIES AND MATERIALS	F18
REFUGEE ASSISTANCE -	R05
REIMBURSEMENT	T07
REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES	H98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1	M98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR OPERATIONAL SERVICES	J98
REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR SPECIAL EMPLOYEES/CONTRACTED SERVICES	C98
REIMBURSEMENTS	M02
REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS -	N98
RELIGIOUS SERVICES -	J38
RELOCATION COSTS FOR LAND TAKING	N30
RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION	A15
RESEARCHERS	H16
RETIREMENT ALLOWANCE (STATE EMPLOYEES) -	D05
RETIREMENT ALLOWANCE (TEACHERS)	D04
RETIREMENT ALLOWANCES	D01
RETIREMENT SETTLEMENT (STATE EMPLOYEES)	D03
RETIREMENT SETTLEMENT (TEACHERS)	D02
REVENUE MAXIMIZATION CONTINGENT FEES	T09
ROLL CALL PAY	A09
SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC OBJECT CLASS	C09
SALARIES: SICK LEAVE POSITIONS	A04
SALARIES: COMMISSION AND/OR BOARD MEMBER	A05
SALARIES: EXCESS QUOTA POSITIONS	A02

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
SALARIES: REGULAR	A01
SALARIES: SEASONAL POSITIONS	A03
SALES TAX	E23
SCIENTISTS	H25
SECURITY	J40
SERVICES PURCHASED IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS	M04
SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT – CLAIMANT SOLE PAYEE	E50
SEWAGE DISPOSAL AND WATER	G08
SHERIFFS, CONSTABLES AND PROCESS SERVERS	J41
SHIFT DIFFERENTIAL PAY	A07
SICK-LEAVE BUY BACK	A12
SNOW REMOVAL AND GROUNDSKEEPING SERVICES -	J43
SOFTWARE AND INFORMATION TECHNOLOGY LICENSES	E09
SPACE	G01
STAND-BY PAY	A06
STATE SINGLE AUDIT CHARGEBACK	E18
STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS	P05
SUBSCRIPTIONS AND MEMBERSHIPS	E12
SUBSIDIES	P02
SUPPLEMENTAL SECURITY INCOME (SSI) -	R04
SURETY OF EMPLOYEES	D10
SURVEYORS	J44
TAX REPORTABLE REIMBURSEMENTS	MM2
TEACHER INCENTIVE PAYMENTS	R29
TELECOMMUNICATION SERVICES	EE8
TELECOMMUNICATIONS SERVICES VOICE	E08
TELEPHONE CHARGEBACK	E07
TELEVISION BROADCASTING EQUIPMENT	K12
TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR	L52
TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE	L32
TELEVISION BROADCASTING EQUIPMENT Telp LEASE-PURCHASE	L12
TEMPORARY HELP SERVICES	J46
TEMPORARY USE OF SPACE, CONFERENCES AND CONFERENCE INCIDENTALS	E22
TESTING FIRMS -	N12
TITLE EXAMINERS	J47
TOILETRIES AND PERSONAL	F08
TRANSITIONAL AID FOR NEEDY FAMILIES (TANF)	R01
TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE	J51
TRANSPORTATION OPERATING AGREEMENTS	N27
TUITION AND EDUCATIONAL FEES	M07
UNCOMPENSATED CARE PROGRAMS	R26
UNEMPLOYMENT BENEFITS	R17
UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK	D11
UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM PAYMENT	D12
UNIVERSAL HEALTH INSURANCE CHARGEBACK	D18
UNIVERSAL HEALTH INSURANCE PAYMENTS	D19
UNPUBLISHED	B89
VACATION-IN-LIEU	A13
VEHICLE FUEL CHARGEBACK	G04
VETERANS ASSISTANCE	R13
VETERINARY SERVICES	J52
VOLUNTARY HEALTH INSURANCE	T17

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.

OBJECT CODE DESCRIPTION	OBJECT CODE
VOLUNTEER SERVICES	C27
VOUCHER TYPE PROGRAMS	R15
WEATHER REPORTING SERVICES	J54
WHOLESALE SUPPLIES	F28
WORK STUDY"	J57
WORKER'S COMPENSATION	R20
WORKERS' COMPENSATION	D16
WORKERS' COMPENSATION CHARGEBACK	D15
WORKERS' COMPENSATION INVOICE WARRANT PAYMENT	D24
WRITERS	H28

COMMONWEALTH OF MASSACHUSETTS-OFFICE OF THE COMPTROLLER
EXPENDITURE CLASSIFICATION HANDBOOK

See [Instructions](#) Section in this document and
<http://knowledgecenter.osc.state.ma.us/KC/Home.asp> for additional information.